



**ADOPTED
ANNUAL BUDGET
2022-2023**

06/14/2022

**TOWN OF SOUTHERN PINES,
NORTH CAROLINA**

ANNUAL PROGRAM OF SERVICES

2022 – 2023

TOWN COUNCIL

Carol R. Haney
Paul G. Murphy
William H. Pate
Taylor Clement
Ann Petersen

Mayor
Mayor Pro-Tem
Treasurer
Council Member
Council Member

TOWN MANAGER

Reagan D. Parsons

Town of

Chartered 1887

Southern Pines

**TOWN OF SOUTHERN PINES
2022-2023 ANNUAL BUDGET**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Executive Managers.....	i
Organizational Chart.....	ii
Executive Summary.....	iii

OVERVIEW

Profile.....	1
Budget Format.....	2
Description of the Budget Process.....	3

GENERAL FUND

General Fund Summary.....	6
Revenue Definitions.....	7
Property Tax Rates.....	9
Property Tax Valuation Trends.....	10
Fund Balance Budget Summary.....	11
Consolidated Revenue Summary.....	12
Schedule of Revenues.....	13
Consolidated Expenditure Summary.....	15
Expenditures by Function and Transfers.....	16
Expenditure Summary – General Government.....	17
Expenditure Summary – Public Safety.....	18
Expenditure Summary – Economic and Physical Development.....	19
Expenditure Summary – Transportation.....	20
Expenditure Summary – Cultural and Recreation.....	21
Legislative.....	22
Administration.....	25
Information Technology.....	28
Financial Services.....	33
Police – Patrol.....	36
Police – Communications.....	41
Police – Investigations.....	44
Fire.....	48
Planning.....	53
Inspections.....	57
Streets.....	60
Public Works/Sanitation.....	64
Fleet Maintenance.....	67
Recreation and Parks.....	70
Library.....	73
Building and Grounds.....	76
Departmental New and Capital Requests.....	80

UTILITY FUND

Utility Fund Summary.....	81
Water Rate Schedule.....	82
Sewer Rate Schedule.....	83
Retained Earnings Summary.....	84
Schedule of Revenues.....	85
Consolidated Expenditure Summary.....	86
Expenditure by Function and Transfers.....	87
Water Treatment Plant.....	88
Water Extensions/Maintenance.....	91
Sewer Extensions/Maintenance.....	94
Billing and Collections.....	98
Departmental New and Capital Requests.....	101

CAPITAL PROJECT FUNDS

Capital Project Summary.....	102
Open Space.....	103
Nicks Creek Parkway.....	104
Enterprise Information and Document Management System.....	105
Parking Lot Project.....	106
Storm Water Improvements.....	107
Bike Transportation Project.....	108
Streambank Stabilization.....	109
Facility Modernization.....	110
Reservoir Dam Improvements.....	111
Unpaved Street Project.....	112
Sidewalks – Phase II.....	113
Recreation Improvements.....	114
Capital Reserve Fund.....	115
Warrior Woods Lift Station.....	116
North Pressure Zone.....	117
Sanitary Sewer Modernization.....	118
Water Treatment Process Modernization.....	119
Water and Sewer Improvements – Water Distribution System.....	120
Water and Sewer Improvements – Sewer Collection System.....	121
Lift Station Upgrades.....	122
PeeDee/Pennsylvania Rd Water Line Replacement.....	123
Midland Road Water Line Replacement.....	124

OTHER FUNDS

Other Funds Summary.....	125
Cemetery Perpetual Care.....	126
American Rescue Plan.....	127
Water System Development Fees.....	128
Sewer System Development Fees.....	129

DEBT SERVICE

Debt Service.....	130
-------------------	-----

VEHICLE/EQUIPMENT REPLACEMENT LIST

Vehicle/Equipment Replacement List.....	133
---	-----

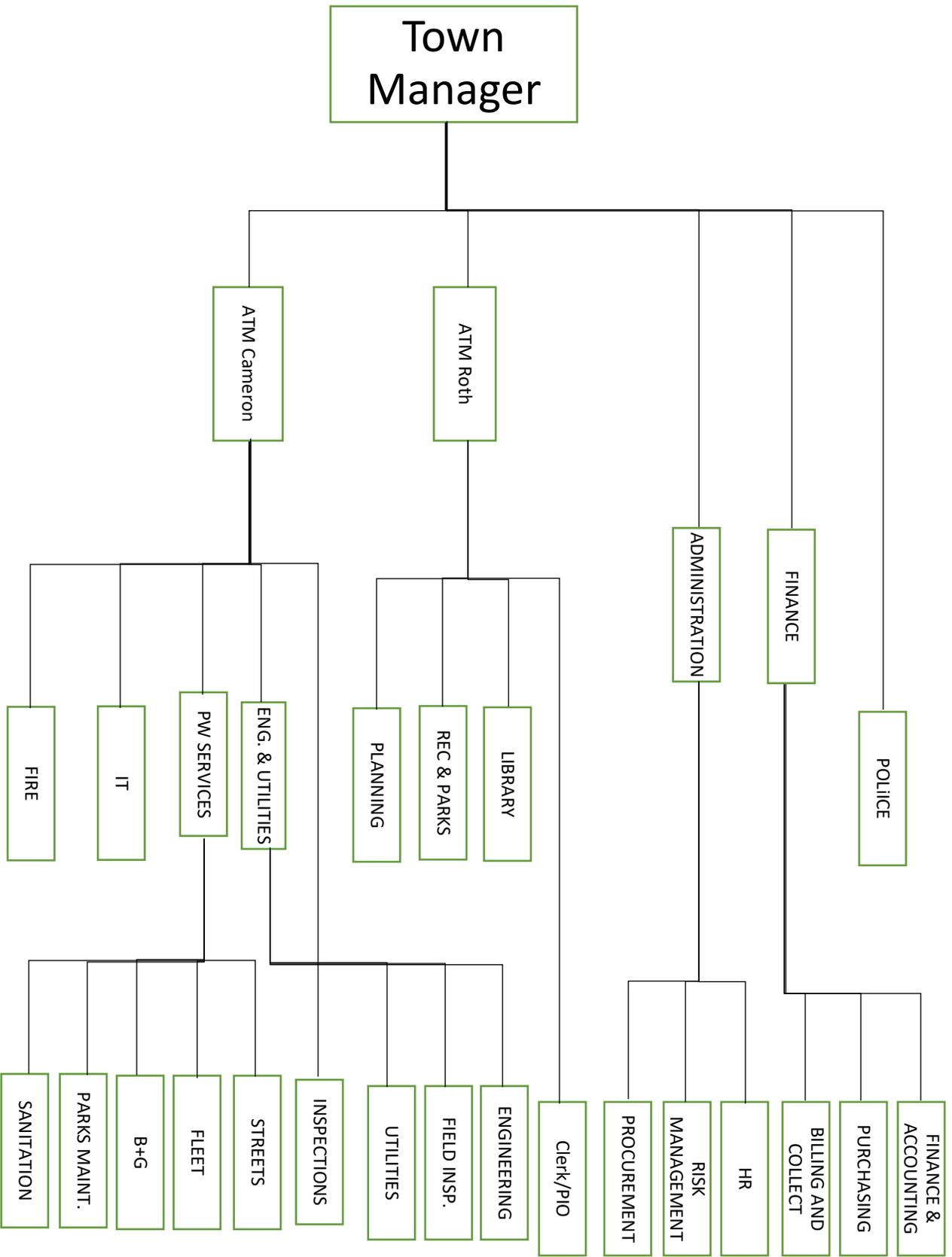
BUDGET GLOSSARY

Budget Glossary.....	139
----------------------	-----

TOWN OF SOUTHERN PINES EXECUTIVE MANAGERS

Reagan D. Parsons	Town Manager
Douglas R. Gill	Town Attorney
Jessica Roth	Assistant Town Manager
Mike Cameron	Assistant Town Manager
Tess Brubaker-Speis	Director of Finance
Cory Albers	Assistant Public Works Director
Cindi King	Director of Recreation & Parks
Bruce Rosenberger	Director of Administrative Services
Nicholas Polidori	Police Chief
Amanda Brown	Director of Library Services
BJ Grieve	Director of Planning
James Michel	Assistant Public Works Director
Nedra Norton	Director of Information Technology

Town Manager



EXECUTIVE SUMMARY

The Fiscal Year 2022-2023 Town of Southern Pines draft Budget has been developed during an extended period of unusual circumstances arising from both the COVID-19 pandemic, and more specifically, the federal response to it. The revenue side of the budgeting process has benefitted greatly from increased sales tax receipts and a robust development environment. These increased revenues are unfortunately outpaced by a substantial increase in expenses due to levels of inflation we have not experienced in decades, volatile fuel and energy prices, and a labor market that is not only short of qualified workers, but which also requires increased pay and benefits, making it challenging for the local government sector to respond and be competitive in a manner that is also sustainable for the long-term. Capital projects are challenged with cost overruns, material delays, and a limited contracting market struggling with the same labor issues – and all prior to implementation of the vast majority of infrastructure projects envisioned with ARPA. Despite these realities of the day, continued growth in the tax base and solid waste fee updates will allow for a continuation of services without a tax rate increase for at least one more fiscal year.

We can point to a number of factors that support the continued strong receipts from sales taxes. The combination of federal benefits and tax shelters to targeted sectors has increased consumer expenditures. The State legislature adopted changes before the pandemic which address on-line sales and ensure that proper sales taxes are collected. More recently, we cannot ignore the reality that as product prices increase due to inflation, associated sales taxes also increase since they are a percentage of the product price (for taxable products and assuming no decrease in sales volume, of course).

There will also be great speculation that “growth” has led to increased expenses for the Town and is thus a negative influence. The reality is that there are only two proposed expenditure increases in the FY 22-23 budget that could be loosely tied to growth. The first is a requested additional position in Planning. The second represents the ever-increasing gap between what the Town charges directly for solid waste fees versus the actual costs of delivering these services. The Town, through general revenues comprised primarily of property taxes, currently covers 48% of the solid waste collection costs and 100% of disposal costs, so the aggregate amount in real dollars grows each year as new homes are added to the routes. It’s more accurate to state that expense increases are tied more closely to the provision of existing and expanded services and are not the result of providing services due to “growth.”

Both residential and commercial development bring increased revenues through the form of property taxes. Moore County collects property taxes on behalf of Southern Pines and estimates a 5.49% increase in the Town’s tax base for 2022, which is almost directly attributed

to new development. This increase in the tax base will generate an additional \$621,192 in property tax revenues that was not available to the Town last year (this represents the budgeted revenue at a 98.5% collection rate). Stated differently, *without* this additional \$621,192 in new revenue, the Town's tax rate would need to increase by over two pennies to a total of 42.25 cents simply to maintain current service levels. Tax base growth represents a positive scenario for the Town's budget, especially compared to areas of rural North Carolina that struggle to attract population and growth and the resulting revenues to provide services. Or alternatively, communities in the Triangle also struggle trying to keep up with explosive growth as they are faced with the need to immediately expand infrastructure and services, which often precedes or outpaces the receipt of taxes.

The budget has again been developed with a focus on continuing the Town's long history of high-quality services to our citizens at a relatively low tax rate, while also assuring the continued viability of our aging and historic facilities and infrastructure spread across the Town. Our interest in attracting, and particularly retaining, an educated and quality workforce remains stronger than ever in the face of a very difficult labor market. The FY 22-23 Budget includes a 5% pay-scale adjustment for all employees, in an effort to attempt to keep pace with both competing public entities and a private sector that, in many cases, has far more flexibility to offer the types of benefits and working conditions that the current workforce appears to desire. The Town's ability to provide quality customer service and desirable services is dependent on our ability to be a competitive employer of choice and be able to both recruit and retain talent.

The Town continues to experience increases in the provision of some services, in particular the area of waste and recycling. Residential Waste Disposal fees appearing on the utility bill are scheduled to increase from \$12.00/mo. to \$16.75/mo. effective July 1, 2022 to help offset additional expenses related to our solid waste contract and rising disposal fees. Even with these increases, residential solid waste fees will only cover approximately 60% of the costs of providing these services, with the Town subsidizing the remaining 40%. Waste disposal fees for the limited number of small commercial businesses served by the Town are also proposed to increase on July 1, 2022 from \$11/month to \$18.25/month. This increase of \$7.25 means commercial businesses will cover the full costs of providing these services, which is the standard for businesses with private contracts.

The only other fee increases associated with the General Fund are related to Recreation and Facility rentals in an effort to closer reflect the true costs of providing these rentals. The proposed tax rate remains at the same 40 pennies and will not change from the current 2021-2022 Fiscal Year.

Some notable Town successes for FY 2021-2022 have included the completion of the Community Development Facility (former Public Works Annex) project, additional sidewalk along Bennett Street, the kick-off of Whitehall tract planning, and the successful hire of a long-range planner and staff liaison to the West Southern Pines Connectors group. In addition, a contract has been awarded for the Streambank Stabilization project behind the existing Police and Fire facilities on Pennsylvania Avenue. The Phase II DFI work along Morganton Road, in support of the West Southern Pines neighborhood and Town as a whole, continues to progress. An important aspect of the effort is that the YMCA has expressed interest in developing a portion of the site and is undergoing fundraising at this time.

Southern Pines has seen the benefits of private investment over the past year and throughout the community. Both Pinehurst Medical and Pinehurst Surgical medical offices have been completed in addition to a sizable multi-family project at the corner of Morganton Rd. and 15-501. Additionally, projects approved and currently in various stages of advancement include a new retail center anchored by Target with an associated Parkway to connect 15/501 and Morganton Road as well as a 250+ unit multi-family project along US 1. The Town Council recently approved a conceptual plan for a significant enlargement of the ACE Hardware located near Sandhills Community College and the Moore County Airport.

Despite the inevitable angst caused by the uncertainty of change, the problems of Southern Pines are mostly grounded in a reality that people want to be here – a far better circumstance than the alternative faced by so many communities. Plans and intentions of past Councils and involved community members are playing out, but many new individuals have arrived with their own interests and backgrounds. To this end, the Town Council has included funds in this Budget toward an update of the Comprehensive Long-Range Plan, which inevitably will lead to some adjustments to our existing development ordinances. Without question, Moore County is now “on the map,” and, in particular, its ease of access and adjacency to the explosion occurring in the Triangle will play a role in the growth pressures to be faced in future years. Growth and change given the current environment is inevitable on some level; the key will be handling it a way that maintains the high quality of life and unique character that defines Southern Pines amongst other communities in North Carolina and beyond.

It is an honor to present the FY 2022-2023 Budget that strives to match revenue sources with desired services and long-term expenditure commitments. Specifically, the FY 2022-2023 Budget proposal:

- 1. Funds the maintenance of existing service levels**

2. **Funds all outstanding debt service:**
 - a. **Fire Station #2: \$426k**
 - b. **Police Department: \$454k**
 - c. **Community Development Building: \$71k**
 - d. **Fire Truck \$137k**
 - e. **Whitehall Acquisition: \$310k**

3. **Continues existing capital projects that include:**
 - a. **Transfer to Sidewalk CPF (\$200k)**
 - b. **Annual street resurfacing and maintenance (\$900k)**
 - c. **Six Police Department vehicle replacements (\$336k)**
 - d. **Two Fire Department vehicle replacements (\$88k)**
 - e. **Transfer to a Reservoir Park Dam Fund (\$100k)**
 - f. **Self-Propelled Lift – 2021 carryover (\$65k)**

4. **Offers new programs that include:**
 - a. **Fire & Rescue Extrication equipment (\$18k)**
 - b. **Transfer to Parking Fund to pave the Douglass Community Center (\$100k)**
 - c. **Two additional Police Officers (\$178k)**
 - d. **Additional Planning position – January hiring (\$44k)**
 - e. **Additional IT position – January hiring (\$44k)**

5. **Reserves a 25% fund balance to provide financial protection from catastrophic occurrences and maintain the Town’s excellent bond rating and borrowing capacity.**

This budget proposal has again been developed under the leadership and guidance of our Town elected officials with consideration to day-to-day feedback from our citizenry and customers and an excellent Town staff dedicated to implementing policy and serving the community. It is with sincere respect for the community, its citizens, and all who make Southern Pines an exceptional place to reside and do business that the Administration submits this 2022-2023 Budget to Town Council for consideration and adoption.

GENERAL FUND

This FY 2022-2023 proposal is based on an ad valorem rate of forty (40) cents. With an average residential property (land and structure) in Southern Pines valued at **\$324,146** according to Moore County, an owner of such property would pay the Town **\$1297** in ad-valorem taxes. This average home value represents a **\$9146 (2.9%) increase** from the FY 2021-2022 figure and means that an “average” property owner would pay an additional \$37 annually compared to a similarly situated individual in 2021.

As an overview, revenues collected through the **General Fund are anticipated to be \$1,232,941 higher** than the figure in the revised FY22 Budget. This amount can be accounted for through: 1) increased property tax receipts associated with additional growth; 2) the additional revenue generated from the increased commercial and residential waste disposal fees; and 3) continued growth in anticipated sales tax receipts based on trends over the past four years.

These revenue increases will help to offset the “loss” of a couple of revenue sources, including the expiration of the Town’s SAFER grant which funded additional fire personnel over the past three years (the Town will now incur 100% of those costs) as well as revenues the Town received in FY 22 from the Moore County Fire Capital reserves toward fire equipment. The Town also liquidated accounts over the past year to help fund the Community Development facility, which will result in decreased revenues/interest from investment activity.

On the expenditure side of the ledger, the Town anticipates that General Fund **expenditures (before transfers) will increase \$1,792,785** compared to the revised FY 2021-2022 budget. Notable links to this increase include: 1) mandated increases from the State Employer-provided pension payments; 2) 5% market adjustment to employee salaries; 3) new staff positions; and 4) increased sanitation expenses due to annual contractual increases for both solid waste collection and disposal. Some of the increases associated with personnel were offset by a 2% decrease in the renewal of the major medical insurance policy.

The Town conservatively budgets tax revenue at a 98.5% collection level, which are reflected in the proposed revenues. The proposed FY2022-2023 budget will result in an **ending available fund balance of \$266,025. This amount of money will remain in reserve and available for Council to transfer to projects throughout the fiscal year, as needed. This \$266,025 is fund balance that is *over and above the locally mandated 25% for the “rainy day” fund.***

UTILITY FUND

The Utility Fund budget for FY 2022-2023 represents a continued conservative fiscal approach. The proposed Budget increases the rates charged for water and sewer availability and consumption by 5% effective July 1, 2022. The increase not only covers rising operation and maintenance expenses, but will also help to fund a number of capital projects scheduled over the next ten years and beyond. The Town has completed extensive studies in recent years toward establishing capital improvement plans to address both aging infrastructure and future growth needs. Funding for needed infrastructure projects is generated by long-term rate adjustments and System Development Fees (SDF). Staff anticipates the need to review cost estimates again in FY 24 to evaluate the impact of significant and rising increases related to capital improvements. This will ensure the Town's cost estimates and corresponding fees are accurate so the Town can be in a financial position to execute these projects as they are needed.

Debt service in FY 2022-2023 will total \$211k and includes 33% of the loan payment for the Community Development facility as well as a scheduled payment for the (Automated Meter Reading) AMR project. Overall, **Utility Fund revenues are projected to increase \$468,391** over the amount budgeted in FY 2021-2022. This amount will help to cover increased costs of day to day business in addition to allowing for transfers to important capital projects.

Overall, expenditures in the Operational and Maintenance Budget are projected to increase \$154,278. The increase is attributable to the debt payment on the Community Development facility in addition to personnel related costs. Transfers to significant capital projects continue to effect Retained Earnings; recent efforts to increase those have been offset by the extreme increase in construction costs. Retained Earnings need to be replenished in advance of new loans and projects that are anticipated in the near future.

The Town has appropriated significant levels of Retained Earnings for five consecutive budgets and can anticipate having to continue to do so for the foreseeable future. Paired with the Capital Improvement Plan and aging infrastructure, the Town is entering a period when annual rate increase will become necessary in order to maintain and prepare our systems for continued and future utilization. To this end, the FY 2022-2023 Budget accounts for an increase in the Water availability rate to **\$13.65** and Sewer availability rate to **\$7.10** making water and sewer available to the curb for a monthly expense of **\$20.75**. The consumption rate for water will increase by 5% (\$0.18 per 1,000g) and the sewer consumption rate by 5% (\$0.32 per 1,000g). These increases will mean **the average consumer of 5,000/g a month will see an increase in their monthly bill of \$3.49** or \$41.88 annually.

CAPITAL PROJECT FUNDS

The final area of significance in the proposed FY 2022-2023 Budget is the Town's Capital Project Funds (CPF). The following represents a summary of any proposed changes from FY 2021-2022:

1. Capital Project Fund – Sidewalks II – Fund 57 will receive an appropriated transfer of \$200,000 from General Funds, to include the \$61,750 generated by the vehicle registration fee toward continued progress on our long-term sidewalk plans. Planned work in FY 2022-2023 will continue progress along Bennet Street.
2. The Sanitary Sewer Modernization Fund will receive a Retained Earnings appropriation of \$874,000 toward continued rehabilitation and replacement efforts resulting from an AIA grant study of the Town's sanitary sewer system. These funds represent step three in an annual effort intended to address the system over a ten-year period, and include a significant project regarding the above ground line associated with the Longleaf community dam.
3. The Water Treatment Process Modernization Fund will be appropriated an additional \$665,632 from Capital Reserve Fund – Water (SDF) to address projects at the Water Treatment Plant.
4. Fund 67 Water will receive a \$130,000 transfer from Retained Earnings toward repair and rehab projects throughout the system.
5. Fund 67 Sewer will receive a \$75,000 transfer from Retained earnings toward repair and rehab projects throughout the system.
6. The CPF for Parking will receive a transfer of \$100k toward the improvement of the Douglass Community Center lot.
7. The Reservoir Park Dam CPF will receive \$100k toward tree removal and continued efforts in meeting State permitting requirements.

FINAL THOUGHTS

A specific item not addressed in this budget is the expenditure of American Rescue Plan (ARP) funds transferred to the Town from the federal government. With final rules just

released this past spring and an initial report deadline of April 30, the Town has opted to take the “Standard Deduction” representing Revenue Replacement. Post July 1, following recommendations from multiple sources, staff will bring to Town Council a recommendation for initial “expenditure” of these funds in line with federal requirements and for federal reporting purposes.

Once the lost revenue has been replaced, projects will be presented to Council for Budget amendment purposes. It is anticipated that these projects will not only include requests that were not able to be initially funded in the FY22-23 Budget, but also continued conversation with elected officials and community groups, and with an eye toward existing capital plans.

The Town Council, its Boards and Commissions, and Town staff have made the development of this Budget document possible. I remain appreciative of the opportunity to work daily with talented and dedicated staff and elected officials who embody the concept of “public service.” Recent discussion and third-party analysis around financing and development projects has verified the responsible stewardship of public funds by years of elected and appointed Southern Pines staff. It is my intent and desire that this Budget, and the approach to it, continue to represent and extend this excellent history. The ability to call Southern Pines “home” and be a part of the community remains an honor and privilege I am very pleased to enjoy.

TOWN OF SOUTHERN PINES PROFILE

The Town of Southern Pines (Town) was incorporated in 1887, and is located on the fringe of the piedmont section of the State of North Carolina in an area known as the Sandhills. The Town has an estimated 2021 population of 15,607 and is located in Moore County (County) and encompasses 17.679 square miles. The Town provides a full range of services including police and fire protection, streets, planning and zoning, parks and recreation, library, fleet maintenance, and general administrative services. The Town also operates water and sewer utility services.

The Town operates under the Council-Manager form of government. The Legislative Body of the government of the Town is comprised of a Mayor and a four-member Town Council. The Legislative Body is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the Town Manager. The Town Manager is responsible to the Town Council for the administration of all affairs of the Town. The Town Manager appoints the Department Heads and supervises and coordinates the activities of the departments.

TOWN OF SOUTHERN PINES BUDGET FORMAT

The accounts of the Town are organized on the basis of funds or account groups of which each is considered a separate accounting entity. The separation of revenues and expenditures allow close monitoring of accounts to provide surety that expenditures are in conformity with the adopted annual budget.

The Town of Southern Pines annual budget consists of two funds; the General Fund and the Enterprise Fund:

The General Fund accounts for the revenues and expenditures of all Town departments except those required to be accounted for in other funds.

The Enterprise Fund accounts for water and sewer activities.

A project ordinance is adopted for General and Enterprise capital project funds.

TOWN OF SOUTHERN PINES DESCRIPTION OF THE BUDGET PROCESS

The North Carolina Local Government Budget and Fiscal Control Act requires that the Town Manager submit a recommended budget to the Mayor and the Town Council no later than June 1st, that the Council hold a public hearing on the budget and that the Board adopt an annual budget or interim budget each year by July 1st. The budget must be balanced. Defined by the Fiscal Control Act, “the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund”.

The budget is the single most important document presented to the Town Council. The budget serves the citizens by providing an understanding of the Town’s operating fiscal programs and it reflects the Town’s commitment to maintain necessary services as well as improving the quality of service and keeping the impact of taxes to the citizens at a minimum.

The Town operates under an annual budget ordinance adopted in accordance with the Local Government Budget and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. All annual appropriations lapse at fiscal year-end. Any revisions to the original budget ordinance must be approved and adopted by the Town Council and made a matter of record in the Town minutes. Project ordinances are adopted for Governmental Capital Project Funds and the Utility Capital Project Funds. Project ordinances are on-going until the capital project has been completed and closed.

The budget is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time liabilities are incurred.

The preparation of the budget requires structured guidelines as well as the participation and cooperation of many participants and a carefully scheduled series of events. The Town in the formulation of the budget follows the following budget calendar and budget cycle.

BUDGET CALENDAR

December 30	Capital & New Request Forms to Department Directors
January 14	Capital and New Request Forms due to Finance
January 31	Departmental Budget Packets to Department Directors
February 14	Departmental Budget Packets due to Finance
March 7	Budget Reviews with Department Directors, Town Manager & Finance Director

March 21	Department Director's Retreat
April 6	Council Retreat
May 10	Presentation of Budget by Town Manager and Public Hearing
May 10 – June 14	Budget Discussions
June 14	Public Hearing
June 14	Adoption of Budget

COMPILATION OF HISTORICAL DATA

During the first phase of the budget process, the accumulation of four years of historical expenditure data is compiled by the Finance Department. The data is used by Department Directors and management for performance evaluation and projection of resources required to meet departmental objectives and needs.

PREPARATION OF DEPARTMENT REQUESTS

Estimating department expenditures is the responsibility of the Department Director. The basic requirements of budgeting expenditures are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level in order to achieve the departmental goals and objectives.

CONSOLIDATE PRELIMINARY BUDGET

The departmental requests are submitted to the Finance Department in order to consolidate the individual departmental requests and the revenue projections into an overall budget. Departmental capital outlay requests are analyzed in coordination with the vehicle and equipment replacement schedule.

EVALUATION OF PRELIMINARY DATA AND PRIORITIES

The evaluation of preliminary data and priorities is an important step in developing a fiscal plan, which will achieve the Town's program of service for the upcoming fiscal year. A comprehensive review of service needs compared to departmental goals and objectives is analyzed by the Town Manager after meeting with Department Heads.

BALANCE PROPOSED BUDGET

After the Town's program of service priorities have been established, a balance plan for funding must be formulated. Through careful assessment of funding requirements and financing elements, a proposed budget document is organized into a final format and submitted to the Town Council for legislative review. All inter-fund transfers and debt service requirements are included in the proposed budget.

LEGISLATIVE REVIEW

The Town Council reviews the budget document thoroughly with the Town Manager and the Finance Director during a work session. The Town Council reviews departmental expenditures and goals at this time to ensure adherence with Town goals. A copy of the proposed budget document is filed with the Town Clerk as well as made available at the Town Library for public inspection. An electronic copy is also available on the Town's website.

BUDGET ADOPTION

The adoption of the annual budget is the culmination of exhaustive reviews of budget proposals by Department Heads, Management and the Legislative Body. After a public hearing is held, the budget is formally adopted by the Town Council. Adoption of the budget establishes the legal authority to incur expenditures in the upcoming fiscal year.

AMENDMENTS TO THE BUDGET

During the fiscal year, the budget may be amended to reflect changes to the original budget ordinance. Typically budget amendments are for the recognition of unbudgeted revenues, such as grants and donations.

Justification for the budget amendment is prepared by the department requesting the amendment. A budget amendment ordinance is then prepared by the Finance Director or Senior Accountant, and then voted upon by the Town Council. If approved, the original budget appropriation is then amended.

Town of

Chartered 1887

Southern Pines

GENERAL FUND SUMMARY

The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are Ad Valorem taxes, various other taxes, State grants, and sales and services. The following functional areas are included in the General Fund:

- General Government
- Public Safety
- Economic and Physical Development
- Transportation
- Cultural and Recreational

FUND BALANCE

The amount of fund balance is considered to be one of the key indicators of the financial condition of the Town. To maintain the Town's credit rating and to meet seasonal cash flow shortfalls, economic downturns, or a local disaster, the budget shall provide for an anticipated fund balance for the General Fund.

Key purposes for maintaining fund balance include:

- Having a reserve for emergencies as in the case of ice and snow storms, hurricanes, tornados and other natural disasters;
- Providing a sufficient cash flow for the Town given the amount of revenues received on a monthly basis is not consistent and the tax rate cannot be changed during the fiscal year even though cash flow problems may develop;
- Weathering unforeseen shortfalls in revenues.

The Local Government Commission (LGC) recommends that North Carolina governments retain an amount of unappropriated fund balance at least equal to 8 percent of the appropriations of the General Fund. The Town's policy is to maintain an unrestricted, undesignated balance in the General Fund equal to 25% of the General Fund budget. Unrestricted, undesignated fund balance will generally not be used for operating expenses.

REVENUE DEFINITIONS

Revenues are shown by sources and by funds. Accurate revenue estimates are dependent upon correct classifications because factors, which affect individual revenues, do not affect each source uniformly. Revenue projects can be made more accurately when revenues are segregated by source and controlled accordingly.

The major revenues by source are as follows:

AD Valorem Taxes – Collections of current and prior year taxes of real and personal property.

Other Taxes & Licenses – Collections of the one percent local options sales tax and one-half percent local option sales taxes (Article 39, 40, and 42) which the State collects on retail sales and is distributed on a per capita and point of delivery basis. The Short-term rental property tax is a tax that is levied on gross receipts derived from the short-term lease or rental of vehicles to the general public. The ABC distribution is a portion of the net operating revenues derived from the operation of the local liquor stores within the Town.

Unrestricted Intergovernmental – Beer and wine tax which is a State levied tax that is shared by the Town on wholesale sales of both beer and wine. The utility sales tax is a Town shared tax on various utilities that is levied by the State. Video programming revenue is a revenue source in which sales tax is collected by the State on gross receipts from cable services. The State distributes the Town's share based upon prior cable franchise tax distributions.

Restricted Intergovernmental – The Powell Bill Allocation is appropriated by the General Assembly and is distributed to municipalities based on local street miles and population to be earmarked for street construction and maintenance. State Aid Library is financial assistance to local library systems from the Aid to Public Libraries Fund.

Permits and Fees – Inspections and planning fees charged for new construction or buildings which undergo structural changes. Police Department fees are charges for fingerprinting and excess alarm activations. Also included in the Police fees are excise taxes that are collected by the State for possession of controlled substances which is earmarked for specific expenditures of the Police Department. Street Department fees are charges for utility street cut repairs. Public Works fees are charges for construction inspection fees and erosion control review fees.

Sales and Services – Library revenue generated through library cards and services. Recreational revenue generated through recreational activities and

charges for rental of Town facilities. The rent category is predominately charges for use of Town facilities and land for communication equipment and fees for long-term rental of Town facilities. Disposal/recycling revenues are amounts charged on Town customer's utility bills for garbage disposal that are paid by the Town to the County for landfill fees as well as the Town paid fee for recycling.

Investment Earnings – Interest that is earned on investment of the Town's idle cash. Interest is allocated to each fund monthly based upon the balances in the funds.

Other – Surplus property sales revenue is generated through the sale of Town equipment and supplies that are no longer in service. Miscellaneous revenue is revenue that is not accounted for in any other category. Department for rescue services within an identified Fire district revenue is a tax that is charged to property that is located outside of the Town limits, in the "Pines" fire district that is identified by the County Commissioners.

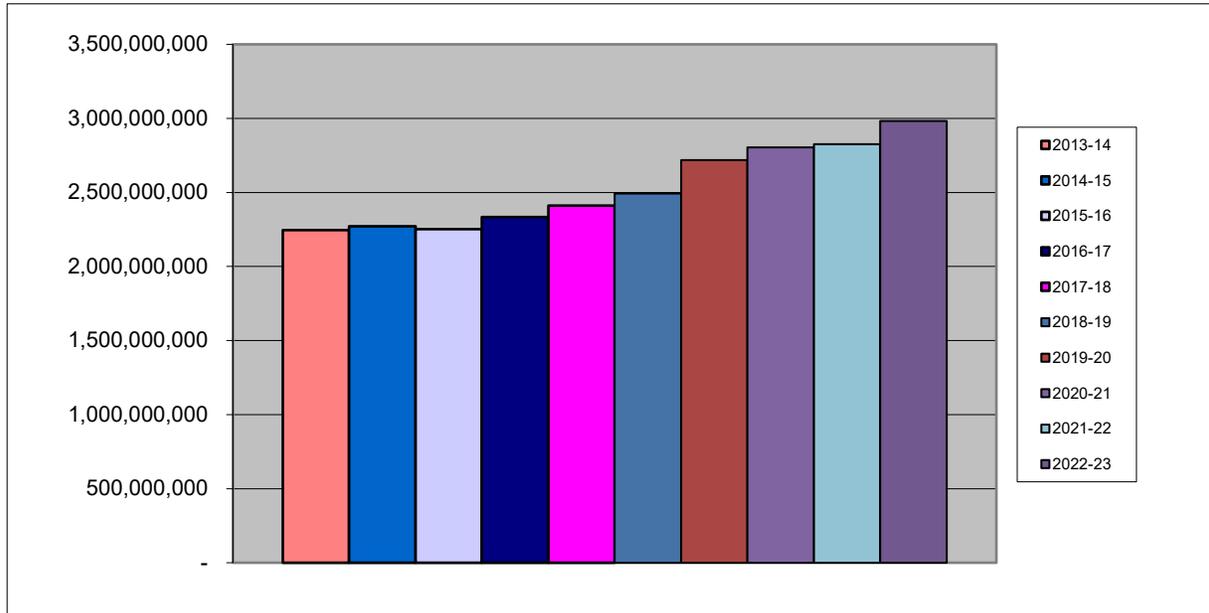
TOWN OF SOUTHERN PINES

**PROPERTY TAX RATES
Last Ten Fiscal Years**

<u>Year Ended June 30</u>	<u>Town of Southern Pines</u>
2014	0.35
2015	0.37
2016	0.38
2017	0.38
2018	0.40
2019	0.40
2020	0.40
2021	0.40
2022	0.40
2023	0.40

Note: All rates are expressed in dollars of tax per \$100 of assessed valuation.

PROPERTY TAX VALUATION TRENDS LAST TEN YEARS



<u>Tax Year</u>	<u>Fiscal Year</u>	<u>100% Valuation</u>	<u>Net Levy</u>	<u>Value of \$0.01</u>
2013	2013-14	2,245,009,632	7,859,930	224,501
2014	2014-15	2,271,275,981	8,399,348	227,128
2015	2015-16	2,252,976,782	8,545,250	225,298
2016	2016-17	2,334,287,307	8,872,587	233,429
2017	2017-18	2,411,587,808	9,642,138	241,159
2018	2018-19	2,491,817,005	9,965,189	249,182
2019	2019-20	2,718,552,546	10,856,347	271,855
2020	2020-21	2,803,968,555	11,214,970	280,397
2021	2021-22	2,826,484,300	11,305,937	282,648
2022	2022-23	2,981,782,200	11,927,129	298,178

Town of

Chartered 1887

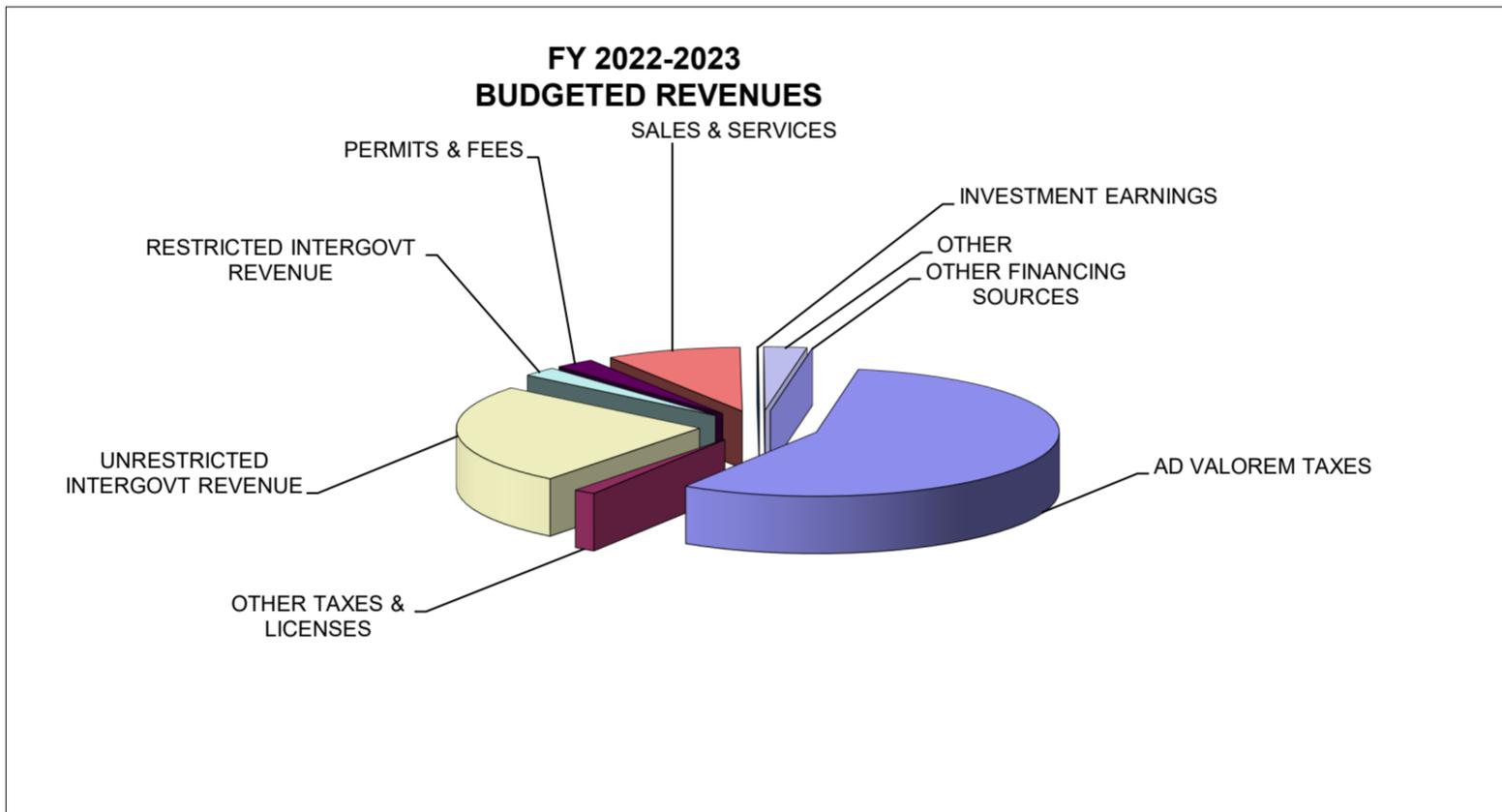
*S*outhern *S*ines

TOWN OF SOUTHERN PINES
GENERAL FUND
BUDGET SUMMARY
2022-2023

	ACTUAL 2020-2021	BUDGET 2021-2022 as of 05/27/22	EXPECTED REVENUES EXPENDITURES 2021-2022	BUDGET 2022-2023
Available Fund Balance - Beginning	\$ 7,791,204	\$ 8,420,427	\$ 8,420,427	\$ 10,165,595
Total Revenues & Reserve Increases	<u>20,246,174</u>	<u>22,554,566</u>	<u>24,392,048</u>	<u>20,908,460</u>
Total Funds Available	28,037,378	30,974,993	32,812,475	31,074,055
Total Expenditures	18,731,815	22,503,059	21,845,396	24,172,844
Transfers Out to Capital Projects	<u>885,136</u>	<u>801,484</u>	<u>801,484</u>	<u>591,975</u>
Available Fund Balance - Ending	<u>\$ 8,420,427</u>	<u>\$ 7,670,450</u>	<u>\$ 10,165,595</u>	6,309,236
Less 3 Months Expenditures				6,043,211
Available Fund Balance - FYE 06/30/23				<u>\$ 266,025</u>

TOWN OF SOUTHERN PINES
GENERAL FUND
CONSOLIDATED REVENUE SUMMARY
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	EXPECTED as of 05/27/22	BUDGET 2022-2023	% of Revenue
AD VALOREM TAXES	\$ 9,989,891	\$ 10,780,683	\$ 11,209,507	\$ 11,158,348	\$ 11,208,578	\$ 11,760,222	56.25%
OTHER TAXES & LICENSES	258,833	309,616	381,598	298,550	335,803	308,550	1.48%
UNRESTRICTED INTERGOVT REVENUE	5,098,682	5,214,808	5,945,476	4,865,441	6,370,100	5,308,000	25.39%
RESTRICTED INTERGOVT REVENUE	706,216	780,125	760,591	472,320	564,584	490,223	2.34%
PERMITS & FEES	508,677	547,162	988,255	509,000	547,465	549,000	2.63%
SALES & SERVICES	1,358,692	1,377,183	1,468,232	1,664,660	1,727,260	1,880,315	8.99%
INVESTMENT EARNINGS	211,233	180,190	29,564	38,000	12,000	15,000	0.07%
OTHER	672,618	679,037	706,773	714,200	792,211	597,150	2.86%
OTHER FINANCING SOURCES	-	650,000	-	-	-	-	0.00%
	<u>\$ 18,804,842</u>	<u>\$ 20,518,804</u>	<u>\$ 21,489,996</u>	<u>\$ 19,720,519</u>	<u>\$ 21,558,001</u>	<u>\$ 20,908,460</u>	



Town of Southern Pines
General Fund
Schedule of Revenues
2022-2023

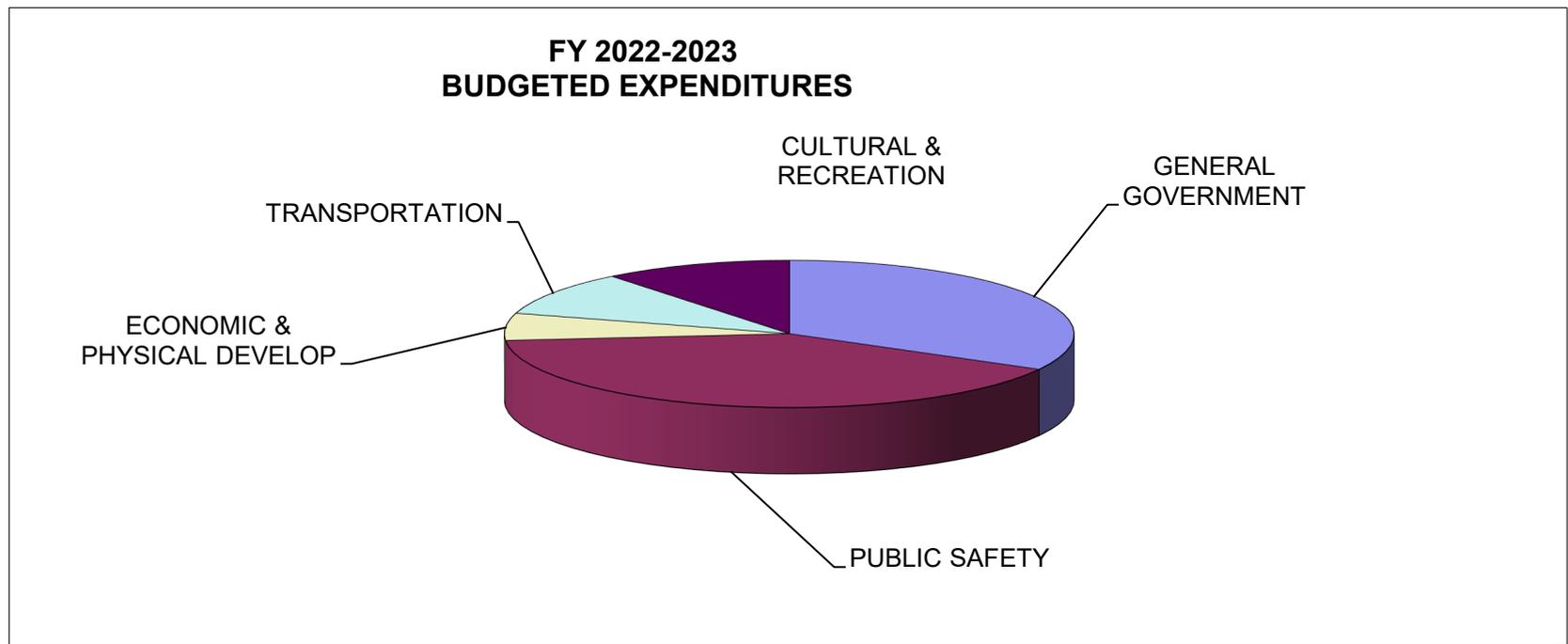
	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022 as of 07/01/21	BUDGET 2021-2022 as of 05/27/22	EXPECTED REVENUES 2021-2022	BUDGET 2022-2023
AD VALOREM TAXES:							
Current	\$ 9,954,525	\$ 10,836,428	\$ 11,187,429	\$ 11,136,348	\$ 11,136,348	\$ 11,192,878	\$ 11,748,222
Delinquent	17,767	(67,691)	6,883	10,000	10,000	11,200	8,000
Penalties & Interest	17,599	11,946	15,195	12,000	12,000	4,500	4,000
TOTAL AD VALOREM TAXES	9,989,891	10,780,683	11,209,507	11,158,348	11,158,348	11,208,578	11,760,222
OTHER TAXES & LICENSES:							
Short-Term Rental Property Tax	49,983	54,782	52,074	50,000	50,000	66,443	50,000
Solid Waste Disposal Tax	9,754	10,781	10,677	10,000	10,000	10,350	10,000
Privilege/Beer - Wine License	2,870	2,380	3,180	2,400	2,400	2,860	2,400
Alcoholic Beverage Ctrl	196,226	198,273	253,772	175,000	175,000	195,000	185,000
Municipal Vehicle Tax	0	43,400	61,895	61,150	61,150	61,150	61,150
TOTAL OTHER TAXES	258,833	309,616	381,598	298,550	298,550	335,803	308,550
UNRESTRICTED INTERGOVT REVENUE:							
Article 39 Sales Tax - 1%	1,493,212	1,559,124	1,875,949	1,451,155	1,451,155	2,061,500	1,625,000
Article 40 Local Sales Tax - 1/2%	793,474	832,308	964,489	768,855	768,855	1,049,070	860,000
Article 42 Local Sales Tax - 1/2%	736,188	769,264	927,342	713,324	713,324	1,016,875	810,000
Article 44 1/2%-Hold Harmless	753,438	783,857	897,679	728,107	728,107	987,655	810,000
Beer and Wine Tax	60,397	61,178	60,142	58,000	58,000	60,000	58,000
Video Programming	151,120	147,621	146,246	146,000	146,000	145,000	145,000
Utilities Franchise/Sales	1,110,853	1,061,456	1,073,629	1,000,000	1,000,000	1,050,000	1,000,000
TOTAL UNRESTRICTED INTERGOVERNMENTAL	5,098,682	5,214,808	5,945,476	4,865,441	4,865,441	6,370,100	5,308,000
RESTRICTED INTERGOVT REVENUE:							
Powell Bill Allocation	403,744	404,177	386,118	390,000	390,000	481,723	481,723
State Aid Library	6,138	5,949	6,159	6,200	6,200	7,241	7,500
Library Grants	0	78,754	1,500	0	0	0	0
Recreation Grants	1,350	0	500	1,000	1,000	500	1,000
FEMA Revenue	174,887	24,772	203,037	0	0	0	0
On-Behalf of Pymts. - Fire	9,123	13,158	13,913	0	0	0	0
Fire Grants	102,839	248,208	146,410	75,120	75,120	75,120	0
Police Grants	8,135	5,107	2,954	0	0	0	0
TOTAL RESTRICTED INTERGOVERNMENTAL	706,216	780,125	760,591	472,320	472,320	564,584	490,223
PERMITS AND FEES:							
Inspections	329,608	338,600	729,205	325,000	325,000	325,000	325,000
Planning	32,157	78,740	103,625	85,000	85,000	100,000	100,000
Homeowner Recovery Fee	2,030	2,510	3,240	1,000	1,000	1,560	1,000
Zoning Fees	17,745	16,850	19,600	15,000	15,000	20,000	20,000
Street Department	43,690	36,920	48,486	30,000	30,000	30,000	30,000
Fire	850	700	1,325	0	0	905	0
Public Works	32,982	64,036	74,401	35,000	35,000	65,000	55,000
Police Department	49,615	8,806	8,373	18,000	18,000	5,000	18,000
TOTAL PERMITS AND FEES	508,677	547,162	988,255	509,000	509,000	547,465	549,000

Town of Southern Pines
General Fund
Schedule of Revenues
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022 as of 07/01/21	BUDGET 2021-2022 as of 05/27/22	EXPECTED REVENUES 2021-2022	BUDGET 2022-2023
SALES AND SERVICES:							
Library	46,157	33,842	26,000	35,000	43,060	32,200	35,000
Recreation Fees	209,450	152,966	138,651	195,000	195,000	152,000	209,000
Police Extra Duty	75,398	27,877	33,638	65,000	80,000	56,000	40,000
Fire Extra Duty	1,215	2,588	0	0	30,000	31,600	0
Rents	280,792	320,136	343,120	320,500	320,500	348,960	354,013
Facility Rental - Recreation	37,855	26,713	9,188	25,000	25,000	20,000	28,000
Court Facilities Fee	515	(98)	0	300	300	0	300
Reservoir Park	6,000	6,000	6,000	6,000	6,000	6,500	6,662
Disposal Fee/Recycling Fee	701,310	807,159	911,635	964,800	964,800	1,080,000	1,207,340
TOTAL SALES AND SERVICES	1,358,692	1,377,183	1,468,232	1,611,600	1,664,660	1,727,260	1,880,315
INVESTMENT EARNINGS:	211,233	180,190	29,564	38,000	38,000	12,000	15,000
OTHER:							
Surplus Property Sales	64,829	77,001	52,505	70,000	70,000	75,000	70,000
Miscellaneous Revenue	77,108	86,553	157,418	50,000	96,204	96,600	50,000
Demolition Liens	0	5	1,500	0	0	3,200	0
Fire Donations	25,958	0	2,500	0	2,500	2,500	2,500
Court Costs	2,768	2,681	3,095	2,500	2,500	4,050	2,500
Cemetery	1,750	2,250	3,375	1,000	1,000	2,175	1,000
Fire District Revenue - Escrow	0	0	0	89,838	89,838	132,081	0
Fire District Revenue	488,155	473,398	475,122	449,158	449,158	449,160	468,150
Donations	12,050	37,149	11,258	3,000	3,000	27,445	3,000
TOTAL OTHER REVENUE	672,618	679,037	706,773	665,496	714,200	792,211	597,150
OTHER FINANCING SOURCES							
Financing Proceeds	0	650,000	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	650,000	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,804,842	20,518,804	21,489,996	19,618,755	19,720,519	21,558,001	20,908,460
FUND BALANCE [(ADD TO)/USE OF]:	(793,478)	(464,808)	(1,873,045)	2,834,047	3,584,024	1,088,879	3,856,359
REVENUES AFTER ADDITIONS/ REDUCTIONS FROM FUND BALANCE	\$ 18,011,364	\$ 20,053,996	\$ 19,616,951	\$ 22,452,802	\$ 23,304,543	\$ 22,646,880	\$ 24,764,819

TOWN OF SOUTHERN PINES
GENERAL FUND
CONSOLIDATED EXPENDITURE SUMMARY
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET as of 05/27/2022	EXPECTED EXPENDITURES 2021-2022	BUDGET 2022-2023
GENERAL GOVERNMENT	\$ 6,385,983	\$ 6,733,087	\$ 6,533,721	\$ 7,500,341	\$ 7,234,960	\$ 7,920,269
PUBLIC SAFETY	6,925,060	8,060,060	7,779,371	9,198,521	8,963,914	9,712,068
ECONOMIC & PHYSICAL DEVELOP	621,021	405,319	464,261	1,051,761	1,021,687	1,426,192
TRANSPORTATION	1,323,289	1,574,317	1,470,701	2,058,897	2,032,381	2,346,335
CULTURAL & RECREATION	1,686,627	2,229,207	2,067,592	2,450,947	2,349,862	2,571,645
SUB-TOTAL	16,941,980	19,001,990	18,315,646	22,260,467	21,602,804	23,976,509
NON-DEPARTMENTAL & TRANSFERS	1,069,384	680,379	866,009	1,044,076	1,044,076	788,310
TOTAL	\$ 18,011,364	\$ 19,682,369	\$ 19,181,655	\$ 23,304,543	\$ 22,646,880	\$ 24,764,819



Function	Departments
General Government	Legislation, Administration, Information Technology, Financial Services, Public Works/Sanitation, Fleet Maintenance, Building & Grounds
Public Safety	Police-Patrol, Police-Communications, Police-Investigations, Fire
Economic & Physical Development	Planning, Inspections
Transportation	Street
Cultural & Recreation	Library, Recreation

TOWN OF SOUTHERN PINES
GENERAL FUND
EXPENDITURE BY FUNCTION AND TRANSFERS
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022 as of 07/01/21	BUDGET 2021-2022 as of 05/27/2022	EXPECTED EXPENDITURES 2021-2022	BUDGET 2022-2023
Legislative	\$ 147,985	\$ 177,200	\$ 179,845	\$ 198,201	\$ 217,729	\$ 210,939	\$ 168,451
General Administration	616,717	650,025	704,750	894,803	894,803	831,535	954,365
Information Technology	729,305	1,111,518	1,015,563	1,233,183	1,233,183	1,202,079	1,385,690
Financial Services	726,447	733,844	720,218	803,550	803,550	781,995	849,815
Police Administration & Patrol	3,368,008	3,388,391	3,733,061	4,123,635	4,236,839	4,163,060	4,754,804
Police Communications	424,015	476,706	519,020	764,762	764,762	712,550	659,954
Investigations	745,945	775,323	676,295	793,555	793,555	767,017	931,018
Fire/Rescue	2,387,092	3,419,640	2,850,995	3,242,865	3,403,365	3,321,287	3,366,292
Planning	621,021	405,319	464,261	533,772	571,772	558,690	908,627
Inspections	0	371,627	435,296	472,789	479,989	462,997	517,565
Street Maintenance	1,323,289	1,574,317	1,470,701	1,828,132	2,058,897	2,032,381	2,346,335
Public Works/Sanitation	2,092,289	2,344,142	2,408,854	2,608,904	2,608,904	2,583,271	2,803,798
Fleet Maintenance	311,788	297,682	309,530	341,349	341,349	332,531	366,450
Recreation	806,816	1,227,864	1,210,993	1,521,342	1,471,342	1,380,421	1,544,905
Library	879,811	1,001,343	856,599	971,545	979,605	969,441	1,026,740
Building and Grounds	1,720,702	1,389,926	1,166,211	1,371,823	1,371,823	1,263,610	1,362,700
Special Appropriations:							
Sponsorships	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Economic Development-Dues	26,250	26,250	26,250	26,500	26,500	26,500	26,500
Economic Incentive	12,000	0	0	0	0	0	0
Shaw House	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Special Appropriations	40,750	28,750	28,750	29,000	29,000	29,000	29,000
Non-Departmental:							
W/S Indirect Costs	(1,021,577)	(1,050,334)	(1,141,360)	(1,184,485)	(1,184,485)	(1,184,485)	(1,200,526)
Installment Purchase-Fire Sub-Sta	530,020	517,718	499,443	432,910	432,910	432,910	425,729
Installment Purchase Police Stat	518,191	502,028	485,864	469,701	469,701	469,701	453,538
Installment Purchase Whitehall Tract	0	0	0	315,758	315,758	315,758	310,171
Installment Purchase Annex Upfit	0	0	0	71,782	71,782	71,782	70,497
Installment Purchase Fire Vehicle	0	0	136,926	136,926	136,926	136,926	136,926
Total Non-Departmental	26,634	(30,588)	(19,127)	242,592	242,592	242,592	196,335
Total Expenditures	16,968,614	19,343,029	18,731,815	21,975,802	22,503,059	21,845,396	24,172,844
Transfers:							
Transfer to Cap Proj-Unpaved St	230,000	0	0	0	0	0	0
Transfer to Cap Proj-Downtown Park	35,000	0	0	0	0	0	0
Transfer to Cap Proj-Open Space	0	0	519,262	0	0	0	0
Transfer to Cap Proj-Storm Water	100,000	0	0	0	0	0	0
Transfer to Cap Proj-EIDMS	125,000	0	45,874	0	0	0	0
Transfer to Cap Proj-Recreation Improv	100,000	80,000	0	92,000	142,000	142,000	0
Transfer to Cap-Proj-Parking Lots	200,000	43,000	45,000	0	0	0	100,000
Transfer to Cap-Proj-Facility Modern	102,750	313,817	0	0	0	0	191,975
Transfer to Cap-Proj-Building Renov	0	13,000	100,000	0	0	0	0
Transfer to Cap-Steambank Stabilization	0	0	75,000	110,000	384,484	384,484	0
Transfer to Cap Proj-Reservoir Dam Impr	0	0	0	75,000	75,000	75,000	100,000
Transfer to General Capital Reserve	0	0	0	0	0	0	0
Transfer to Cap Proj-Sidewalks	150,000	261,150	100,000	200,000	200,000	200,000	200,000
Total Transfers	1,042,750	710,967	885,136	477,000	801,484	801,484	591,975
Total Expenditures/Transfers	\$ 18,011,364	\$ 20,053,996	\$ 19,616,951	\$ 22,452,802	\$ 23,304,543	\$ 22,646,880	\$ 24,764,819

EXPENDITURE SUMMARY

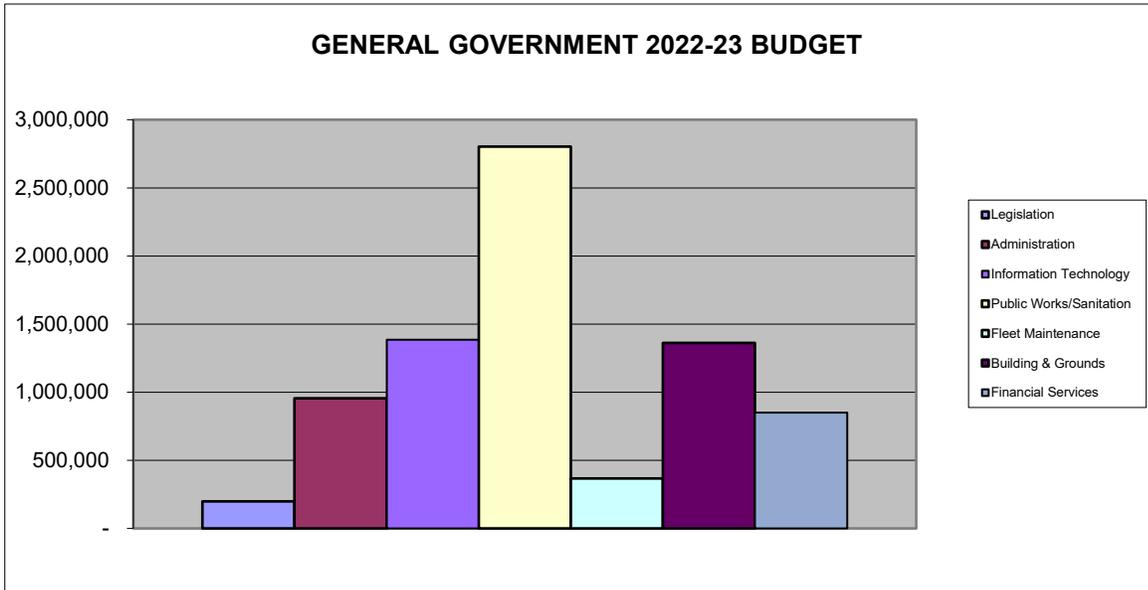
Fund: General

Function: General Government

General Fund Departments/Functions:

Legislation, Administration, Information Technology, Financial Services, Public Works/Sanitation, Fleet Maintenance, Building & Grounds

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 2,632,780	\$ 2,854,931	\$ 2,785,586	\$ 3,118,819
Operating	3,824,346	4,518,410	4,389,414	4,724,450
Capital Outlay	76,595	127,000	59,960	77,000
Total	\$ 6,533,721	\$ 7,500,341	\$ 7,234,960	\$ 7,920,269



EXPENDITURE SUMMARY

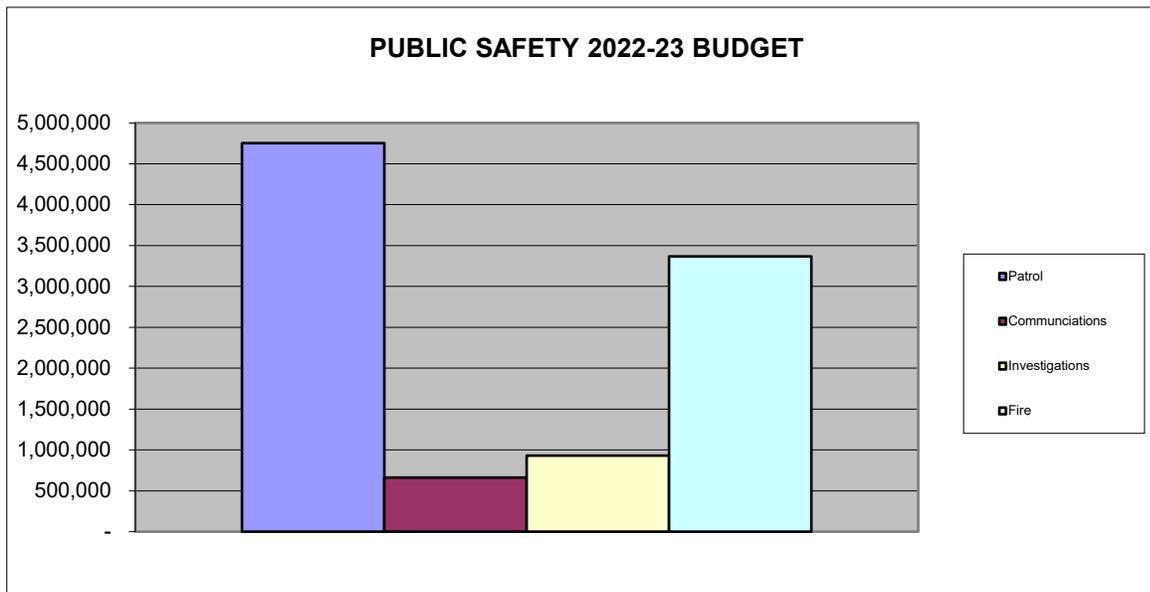
Fund: General

Function: Public Safety

General Fund Departments/Functions:

Police Patrol, Police Communications, Police Investigations, Fire

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 6,326,891	\$ 6,970,330	\$ 6,871,070	\$ 7,589,686
Operating	1,128,722	1,485,391	1,455,409	1,680,382
Capital Outlay	323,758	742,800	637,435	442,000
Total	\$ 7,779,371	\$ 9,198,521	\$ 8,963,914	\$ 9,712,068



EXPENDITURE SUMMARY

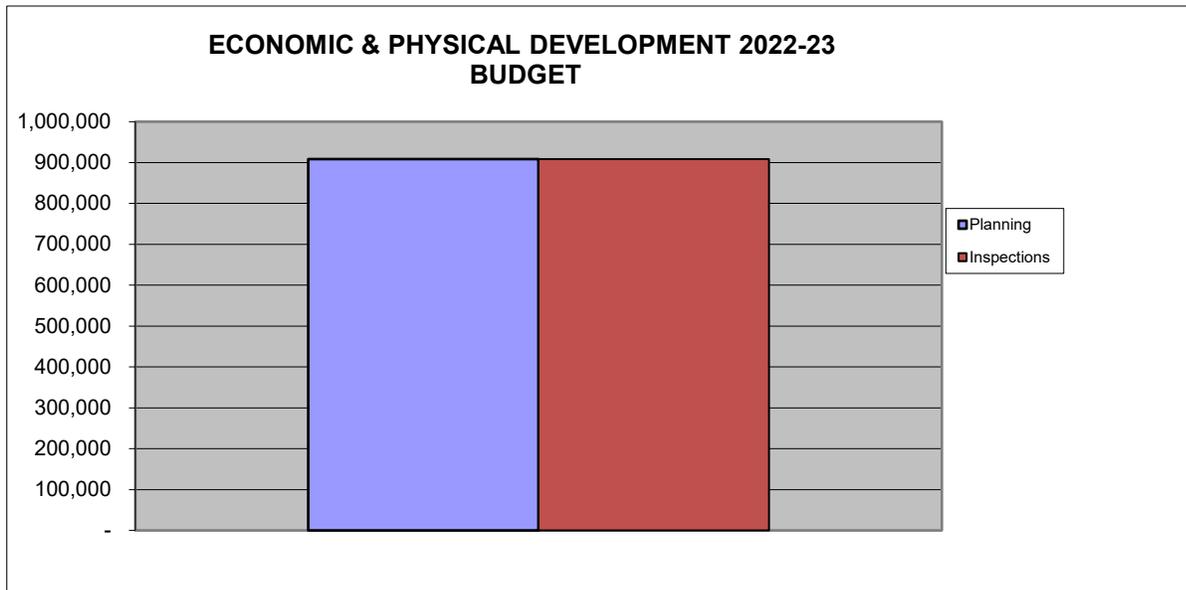
Fund: General

Function: Economic & Physical
Development

General Fund Departments/Functions:

Planning, Inspections

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 757,529	\$ 832,460	\$ 799,417	\$ 1,035,347
Operating	142,028	219,301	222,270	390,845
Capital Outlay	-	-	-	-
Total	\$ 899,557	\$ 1,051,761	\$ 1,021,687	\$ 1,426,192



EXPENDITURE SUMMARY

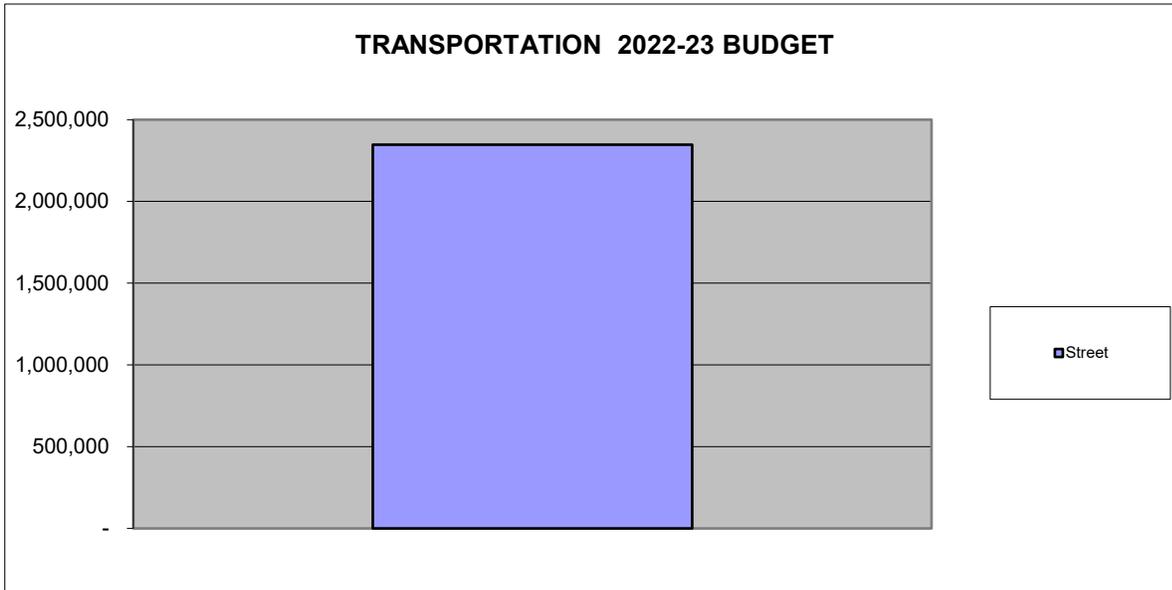
Fund: General

Function: Transportation

General Fund Departments/Functions:

Transportation

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 749,087	\$ 838,017	\$ 798,766	\$ 890,435
Operating	396,074	505,115	487,500	555,900
Capital Outlay	325,540	715,765	746,115	900,000
Total	\$ 1,470,701	\$ 2,058,897	\$ 2,032,381	\$ 2,346,335



EXPENDITURE SUMMARY

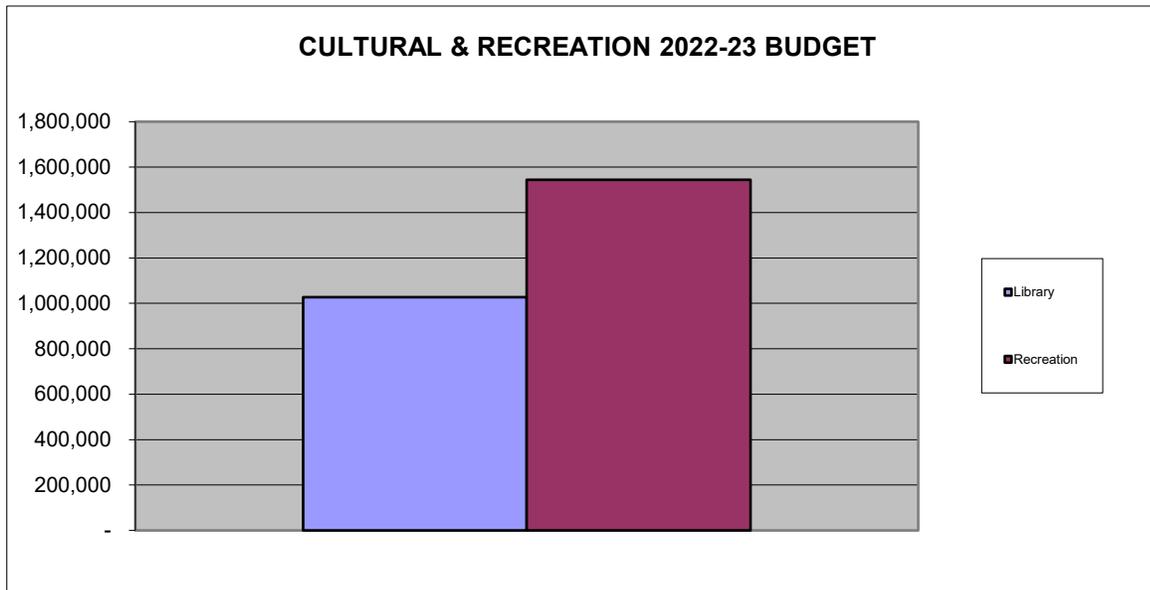
Fund: General

Function Cultural & Recreation

General Fund Departments/Functions:

Library, Recreation

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 1,456,895	\$ 1,650,182	\$ 1,629,101	\$ 1,754,520
Operating	548,605	757,765	685,576	817,125
Capital Outlay	62,094	43,000	35,185	-
Total	\$ 2,067,594	\$ 2,450,947	\$ 2,349,862	\$ 2,571,645



Town of

Chartered 1887

Southern Pines

LEGISLATIVE

Narrative: The Legislative Department is the policy making body of the Town. It is comprised of a Mayor and four Councilmembers. The Southern Pines Town Council considers and adopts ordinances to provide for the health, safety and overall quality of life for the citizens of Southern Pines and decides the service levels provided by the Town for its citizens.

The Legislative Department budget is in place to capture expenditures required for the support of the Town Council to include: wages, office supplies, equipment, travel, training and education, dues and subscriptions as well as expenditures required for the creation, filing and organization of the official records of all Town Council business and meetings.

Additional expenditures in this department include cost of the Town's legal counsel and any special appropriations made by Council in support of local activities and organizations.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Agenda Items Considered:	108	200	180
- Consent	32	51	50
- Miscellaneous	27	76	70
- Architectural Reviews	2	13	10
- Workshop Items	47	60	50

LEGISLATIVE

Fund: General

Function: General Government

Goal: To provide overall guidance for municipal operations.

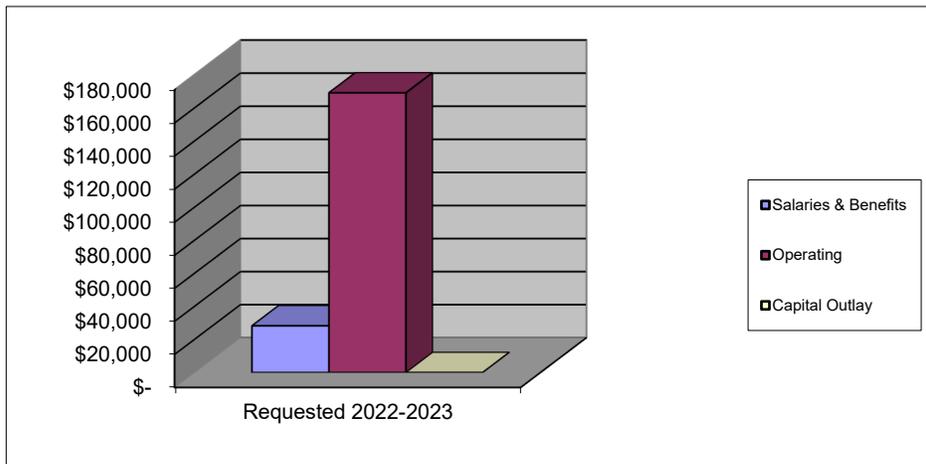
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 28,265	\$ 28,271	\$ 26,890	\$ 28,271
Operating	180,330	218,458	213,049	169,180
Capital Outlay	-	-	-	-
Total	\$ 208,595	\$ 246,729	\$ 239,939	\$ 197,451

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 208,595	\$ 246,729	\$ 239,939	\$ 197,451

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	-	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
 DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Legislative	Function: General Government	Fund: 10	Department: 410			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
104100200	SALARIES & WAGES	\$ 26,262	\$ 24,975	\$ 26,262	\$ -	\$ 26,262	0.0%
104100500	FICA EXPENSE	2,009	1,915	2,009	-	2,009	0.0%
	EMPLOYEE BENEFITS	28,271	26,890	28,271	-	28,271	
104101400	TRAINING & TRAVEL	4,800	3,900	4,950	-	4,950	3.1%
104103300	DEPARTMENTAL SUPPLIES	38,450	33,600	28,600	-	28,600	(25.6%)
104104500	CONTRACTUAL SERVICES	45,828	48,878	5,500	-	5,500	(88.0%)
104104510	INS-PROPERTY & GENERAL	7,800	7,125	7,800	-	7,800	0.0%
104104600	PROFESSIONAL SERVICES	68,500	66,700	68,500	-	68,500	0.0%
104105300	DUES & SUBSCRIPTIONS	24,080	24,096	24,830	-	24,830	3.1%
104106300	SPECIAL APPROPRIATIONS	29,000	28,750	29,000	-	29,000	0.0%
	OPERATING EXPENDITURES	218,458	213,049	169,180	-	169,180	
104107400	CAPITAL OUTLAY	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 246,729</u>	<u>\$ 239,939</u>	<u>\$ 197,451</u>	<u>\$ -</u>	<u>\$ 197,451</u>	

Town of

Chartered 1887

*S*outhern *S*ines

ADMINISTRATION

Narrative: The Administration Department provides funding for the offices of the Town Manager, one of two Assistant Town Manager's and the Director of Administrative Services.

The Town Manager serves as the chief administrative officer of the Town. The Town Manager is responsible and accountable to the Mayor and the Town Council for the general management of all Town operations. The Governing Board's policy guidelines are directed through this office to the various departments within the Town. The Town Manager is responsible for reporting and recommending to the Governing Body on all matters of interest in the Town. The Town Manager assumes responsibility for submission of a proposed annual operating budget.

The Assistant Town Manager assigned to the Administration Department provides direct support and assistance to the Town Manager in organizing and enacting policies and programs as assigned by the Town Manager. The Assistant Town Manager oversees the functions of the Town Clerk to include preparation for all Town Council meetings and maintaining all legal documents and permanent records of the Town. In addition, the Assistant Town Manager coordinates public relations for the Town and provides direct oversight and support to several operational Department Directors. The second Assistant Town Manager also serves as Fire Chief and is therefore assigned to that department.

Administrative Services is responsible for the divisions of Human Resources, Purchasing/Procurement, and Risk Management. Within this purview lies responsibility for all employee staffing, performance management, compensation and benefit program strategies and policies, adherence to all federal and state laws for payroll calculation, compliance with and required reporting on mandated employee related laws, statutes and regulations, a safety program, a decentralized purchasing department including the generation, review and approval of all purchase orders as well as compliance with NC purchasing, bidding and procurement statutes, risk management for the Town to include liability, property, vehicle and workers' compensation insurance coverages.

Performance Measures:	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Applications Received	1152	975	1000
Full Time Employees Hired	26	50	40
Part Time Employees Hired	19	30	30
Recordable Employee Injuries/Illness	12	10	10
Total GL/Property/Vehicle Claims Filed	16	13	13
Purchase Orders Processed	971	999	999
Requests to Discard/Sell/Recycle Surplus	274	150	100

ADMINISTRATION

Fund: General

Function: General Government

To provide top level support to the Town Council and Town Manager, and serve as a support and liaison to the eight departments of the Town.

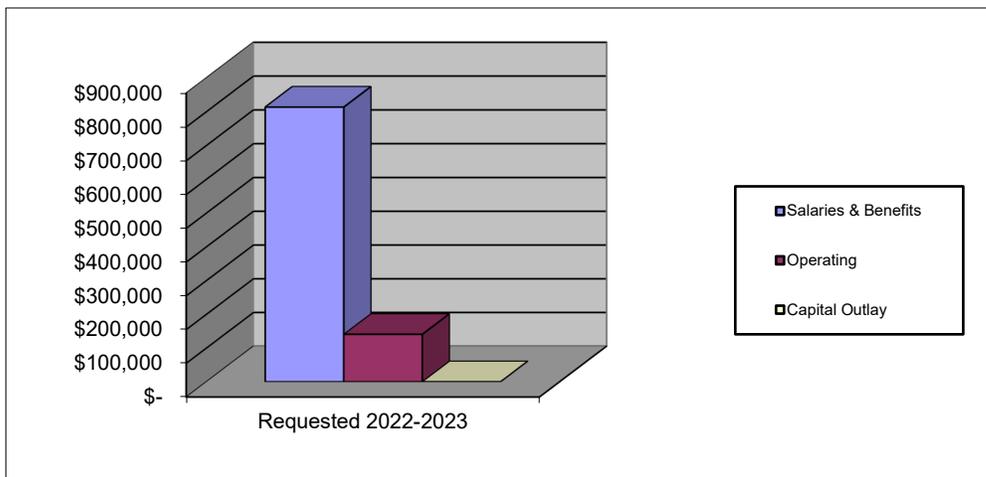
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 611,130	\$ 759,168	\$ 701,054	\$ 813,635
Operating	93,620	135,635	130,481	140,730
Capital Outlay	-	-	-	-
Total	\$ 704,750	\$ 894,803	\$ 831,535	\$ 954,365

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 704,750	\$ 894,803	\$ 831,535	\$ 954,365

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	7.0	7.0	7.0	7.0
Budgeted Employees-Part Time	-	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Administration	Function: General Government	Fund: 10	Department: 420			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
104200200	SALARIES & WAGES	\$ 551,175	\$ 519,630	\$ 590,890	\$ -	\$ 590,890	7.2%
104200400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104200500	FICA EXPENSE	42,165	40,517	45,205	-	45,205	7.2%
104200600	GROUP INSURANCE EXPENSE	63,000	44,045	61,600	-	61,600	(2.2%)
104200700	RETIREMENT EXPENSE	62,834	60,380	69,105	-	69,105	10.0%
104200800	DEFERRED COMPENSATION	39,994	36,482	46,835	-	46,835	17.1%
	EMPLOYEE BENEFITS	759,168	701,054	813,635	-	813,635	
104201000	DISASTER RELIEF EXPENSE	-	-	-	-	-	0.0%
104201100	POSTAGE	1,000	600	1,000	-	1,000	0.0%
104201200	PRINTING	300	500	250	-	250	(16.7%)
104201300	TELEPHONE	4,110	4,060	4,060	-	4,060	(1.2%)
104201400	TRAINING & TRAVEL	30,100	25,000	29,200	-	29,200	(3.0%)
104201401	TUITION REIMBURSEMENT	7,500	7,500	7,500	-	7,500	0.0%
104201800	UTILITIES	4,550	4,900	5,150	-	5,150	13.2%
104202600	ADVERTISING-HR	6,500	7,500	8,000	-	8,000	23.1%
104202610	ADVERTISING-LEGAL	15,000	14,000	15,000	-	15,000	0.0%
104203100	AUTO OPERATING	13,200	13,200	13,200	-	13,200	0.0%
104203300	DEPARTMENTAL SUPPLIES	7,300	18,450	8,000	-	8,000	9.6%
104204500	CONTRACTUAL SERVICES	26,145	20,095	25,245	-	25,245	(3.4%)
104204510	INS-PROPERTY & GENERAL	5,280	4,500	6,000	-	6,000	13.6%
104204600	PROFESSIONAL SERVICES	4,000	500	6,500	-	6,500	62.5%
104204800	COMMITTEE EXPENDITURES	3,750	2,700	4,200	-	4,200	12.0%
104204900	EAP EXPENDITURES	-	-	-	-	-	0.0%
104205000	EMPLOYEE RECOGNITION	-	-	-	-	-	0.0%
104205300	DUES & SUBSCRIPTIONS	6,900	6,976	7,425	-	7,425	7.6%
	OPERATING EXPENDITURES	135,635	130,481	140,730	-	140,730	
104207401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 894,803</u>	<u>\$ 831,535</u>	<u>\$ 954,365</u>	<u>\$ -</u>	<u>\$ 954,365</u>	

Town of

Chartered 1887

Southern Pines

INFORMATION TECHNOLOGY

Narrative: The Information Technology department provides information technology support as an internal service to Town departments and coordinates the delivery of Geographic Information Systems services for the Town.

IT enables each Department to deliver efficient, effective, and innovative services to residents and other interested parties by providing users with needed hardware, software, network, systems services and support. Users in all Departments have appropriate access to town-wide coordinated Geographic Information Systems (GIS) and other shared data resources, while residents and other interested parties have web access to Town information and services.

IT collaborates with each Department for the successful completion of enterprise and departmental project objectives to improve business efficiencies, workflow and business continuity.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Web visitors www.southernpines.net (town)	389,195	391,972	419,410
IT/GIS work orders submitted	2,018	1,968	2,165
IT/GIS work orders completed	1,961	1,929	2,132

INFORMATION TECHNOLOGY

Fund: General

Function: General Government

Information Technology Goal: To provide technology support to internal Town departments and the delivery of Geographic Information Systems for the Town.

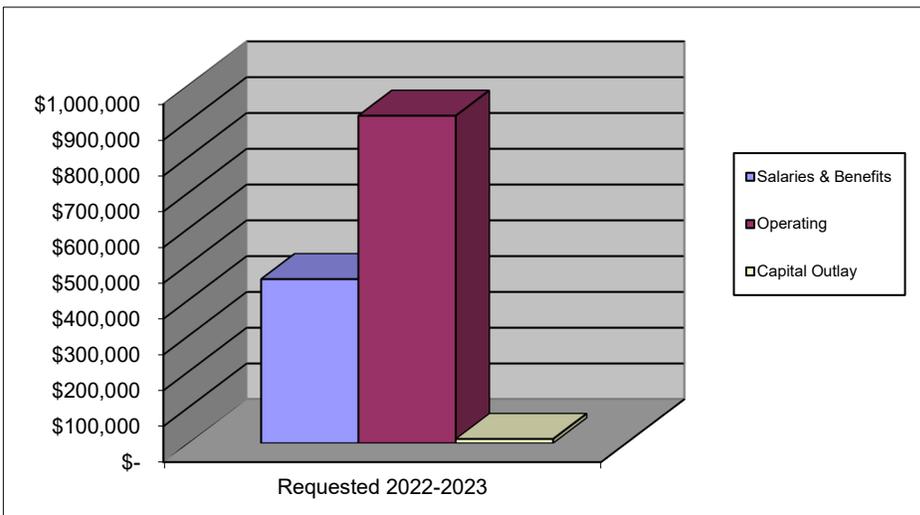
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 373,612	\$ 391,258	\$ 391,979	\$ 458,593
Operating	596,841	824,925	791,140	915,097
Capital Outlay	45,110	17,000	18,960	12,000
Total	\$ 1,015,563	\$ 1,233,183	\$ 1,202,079	\$ 1,385,690

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 1,015,563	\$ 1,233,183	\$ 1,202,079	\$ 1,385,690
Total	\$ 1,015,563	\$ 1,233,183	\$ 1,202,079	\$ 1,385,690

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees-Full Time	4.0	4.0	4.0	5.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Server Replacement \$ 12,000
 IT Business Analyst - New Position 51,418



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Information Technology	Function: General Government	Fund: 10	Department: 430
--------------------------	---------------------------------------	---------------------------------	-------------	--------------------

Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
104300200	SALARIES & WAGES	\$ 286,386	\$ 286,963	\$ 302,985	\$ 32,800	\$ 335,785	17.2%
104300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104300500	FICA EXPENSE	21,905	21,953	23,280	2,509	25,789	17.7%
104300600	GROUP INSURANCE EXPENSE	36,000	36,000	35,200	4,400	39,600	10.0%
104300700	RETIREMENT EXPENSE	32,648	32,714	36,660	3,969	40,629	24.4%
104300800	DEFERRED COMPENSATION	14,319	14,349	15,150	1,640	16,790	17.3%
	EMPLOYEE BENEFITS	391,258	391,979	413,275	45,318	458,593	
104301100	POSTAGE	100	100	100	-	100	0.0%
104301300	TELEPHONE	85,162	83,000	94,760	-	94,760	11.3%
104301400	TRAINING & TRAVEL	15,911	11,460	14,960	1,500	16,460	3.5%
104301600	EQUIPMENT MAINTENANCE	500	500	500	-	500	0.0%
104301800	UTILITIES	-	-	-	-	-	
104302200	LEASED EQUIPMENT	5,732	2,866	5,732	-	5,732	0.0%
104303300	DEPARTMENTAL SUPPLIES	210,635	204,102	184,720	4,600	189,320	(10.1%)
104304500	CONTRACTUAL SERVICES	504,910	487,137	606,075	-	606,075	20.0%
104304510	INS-PROPERTY & GENERAL	1,725	1,725	1,900	-	1,900	10.1%
104305300	DUES & SUBSCRIPTIONS	250	250	250	-	250	0.0%
	OPERATING EXPENDITURES	824,925	791,140	908,997	6,100	915,097	
104307401	CAPITAL-SOFTWARE/COMP EQ	17,000	18,960	12,000	-	12,000	0.0%
104307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	17,000	18,960	12,000	-	12,000	
	TOTAL EXPENDITURES	<u>\$ 1,233,183</u>	<u>\$ 1,202,079</u>	<u>\$ 1,334,272</u>	<u>\$ 51,418</u>	<u>\$ 1,385,690</u>	

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Information
Technology

Function: General
Government
Fund: General Fund

Project Title: 7401-Server
Replacement

Project Description:

Funding is requested to replace (1) ESX Server – ESX-06 in accordance with the Town of Southern Pines IT Equipment Replacement Schedule. This server replacement will provide equipment, support and warranty for a in service server that supports departmental applications and IT services.

Costs		2022-2023
ESX Server		\$12,000
Total		\$12,000

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Information
Technology

Function: General
Government
Fund: General Fund

Project Title: Business
Analyst\SharePoint
Developer\Website Admin
Position

Project Description:

The Information Technology department is facing challenges in delivering IT services to the Town and Citizens with the current staffing level, specifically related to providing business analysis, enterprise application development and website administration.

The IT Strategic Plan identified staffing needs necessary to maintaining, testing and continually improving processes and support (G12,G13), keeping current solutions updated (G12), implement and upgrade software solutions (G10,G12,G14), implement multi-phase systems (G10,G12,G13,G14) as aligned with the Town's Comprehensive Long Range Plan.

IT is requesting a Business Analyst\SharePoint Developer\Website Administrator position to perform advanced technical work in sourcing, analysis, installation, configuration and management of large-scale applications and databases providing support of business processes to enhance and improve usability of enterprise software for Town employees and citizens. SharePoint document management, content management, retention and standards for internal and external site design development and deployment. Town website administration, design, refresh, modernization, citizen engagement. This position would also provide collaboration for application implementation for town operations, administer and troubleshoot application database and server architecture, perform analysis and programming associated with making modifications and enhancements to existing business applications.

Costs		2022-2023
Position Start Date – January, 2023		\$51,418
Total		\$51,418

Town of

Chartered 1887

Southern Pines

FINANCIAL SERVICES

Narrative: The Financial Services Department provides funding for the office of the Finance Division.

The Finance Division is responsible for managing all of the fiscal affairs of the Town and supports all Town departments through accounting and financial reporting and the budgetary process. The Finance Division includes such activities as accounting services, investments, grant management and reporting, financial analysis, budget preparation and preparation of amendments to the budget.

The division is also responsible for payment of all Town bills, processing of payroll, completion and filing of monthly, quarterly and yearly state and federal reports, maintenance of capital asset files and other related functions. Issuance and administration of long-term debt is a function of the division. Finance also administers the Town's cash management program and invests available funds accordingly. Preparation and distribution of the audited Annual Comprehensive Financial Report, which reflects the financial position of the Town at year-end, is the responsibility of the division.

Performance Measures:	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Direct Deposit Stubs Issued	5656	5750	5800
Payroll Checks Issued	163	170	180
Vendor Checks Issued	3175	3200	3200
Invoices Processed	5688	5700	5700
Reconciliations Performed	5609	5470	5521
Financial Reports	1222	1222	1222

FINANCIAL SERVICES

Fund: General

Function: General Government

Finance Division Goal: To support Town Citizens, Council and departments through accurate and timely financial reports, administration of the annual budget, financial management, and cash management.

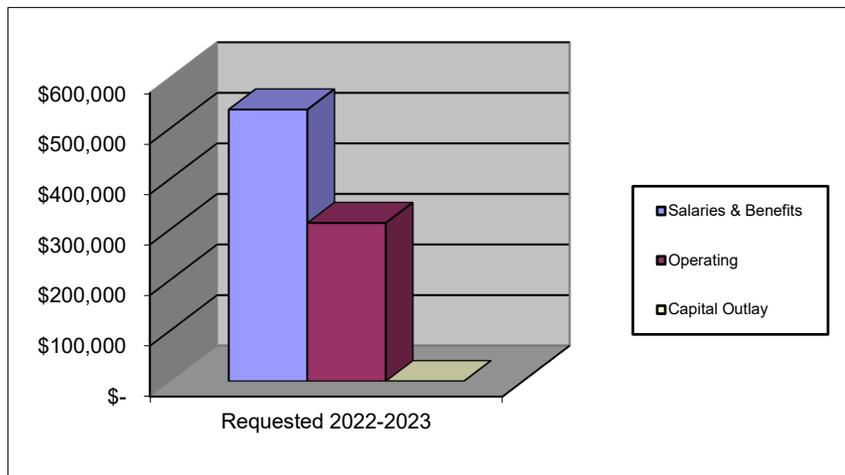
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 469,688	\$ 504,255	\$ 506,210	\$ 537,110
Operating	250,530	299,295	275,785	312,705
Capital Outlay	-	-	-	-
Total	\$ 720,218	\$ 803,550	\$ 781,995	\$ 849,815

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 720,218	\$ 803,550	\$ 781,995	\$ 849,815

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	6.0	6.0	6.0	6.0
Budgeted Employees-Part Time	-	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Financial Services	Function: General Government	Fund: 10	Department: 440			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
104400200	SALARIES & WAGES	\$ 362,962	\$ 365,885	\$ 388,965	\$ -	\$ 388,965	7.2%
104400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
104400500	FICA EXPENSE	27,767	27,995	29,755	-	29,755	7.2%
104400600	GROUP INSURANCE EXPENSE	54,000	52,320	52,800	-	52,800	(2.2%)
104400700	RETIREMENT EXPENSE	41,378	41,715	47,065	-	47,065	13.7%
104400800	DEFERRED COMPENSATION	18,148	18,295	18,525	-	18,525	2.1%
	EMPLOYEE BENEFITS	504,255	506,210	537,110	-	537,110	
104401100	POSTAGE	7,500	6,000	7,500	-	7,500	0.0%
104401200	PRINTING	8,000	5,500	8,000	-	8,000	0.0%
104401300	TELEPHONE	1,900	1,900	1,900	-	1,900	0.0%
104401400	TRAINING & TRAVEL	10,000	5,000	10,000	-	10,000	0.0%
104401600	EQUIPMENT MAINTENANCE	2,000	1,500	2,485	-	2,485	24.3%
104401800	UTILITIES	5,225	4,500	5,225	-	5,225	0.0%
104402200	LEASED EQUIPMENT	4,500	3,680	4,500	-	4,500	0.0%
104403300	DEPARTMENTAL SUPPLIES	17,110	17,110	21,250	-	21,250	24.2%
104404400	BANK SERVICE CHARGE	6,000	1,500	6,000	-	6,000	0.0%
104404500	CONTRACTUAL SERVICES	7,400	4,900	6,500	-	6,500	(12.2%)
104404505	COUNTY COLLECTION FEE	190,000	188,500	195,000	-	195,000	2.6%
104404510	INS-PROPERTY & GENERAL	3,450	3,000	3,450	-	3,450	0.0%
104404600	PROFESSIONAL SERVICES	31,650	29,200	36,250	-	36,250	14.5%
104404920	BAD DEBT EXPENSE	3,000	2,000	3,000	-	3,000	0.0%
104405300	DUES & SUBSCRIPTIONS	1,560	1,495	1,645	-	1,645	5.4%
	OPERATING EXPENDITURES	299,295	275,785	312,705	-	312,705	
104407401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 803,550</u>	<u>\$ 781,995</u>	<u>\$ 849,815</u>	<u>\$ -</u>	<u>\$ 849,815</u>	

Town of

Chartered 1887

*S*outhern *S*ines

POLICE - PATROL

Narrative: The Police Department is responsible for the protection of life and property of the citizens of Southern Pines and their guests. This is accomplished by patrolling the Town in marked and unmarked patrol cars, investigating violations, enforcing the law and working together with the citizens to minimize problems that lead to crime. The Patrol Division responds to police and non-police related calls for service at the request of citizens, or upon observation of the officer and directs follow-up investigations as circumstances require. Patrol officers also conduct some follow-up investigations on reported crimes and work with the community and other Town of Southern Pines departments to bring resolution to issues of concern. Patrol officers work with the community in a problem-solving mode to address public safety and quality of life issues. Working with other Town departments, officers are often the conduit for information or assistance.

The Patrol Division and its associated patrolling activity are considered to be a primary law enforcement function, but the activity of this division embraces much more than the act of patrolling. Officers may be engaged in a variety of activities which can range from traditional response to requests for service, to alternate strategies for the delivery of police services which is often the case keeping with trusted community policing philosophies embraced by the department.

The Division is comprised of thirty (30) full time sworn law enforcement officers assigned to four (4) Patrol Teams and a Directed Patrol Unit. The Division has three (3) sworn part time law enforcement positions, as well as one (1) civilian Community Services/Accreditation Manager, four (4) sworn law enforcement officers in the Administration Division, two (2) civilian Administrative Technicians, one (1) Property and Evidence Technician, one (1) Police Technology Specialist.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Calls for Service/Officer Initiated Activity	23,139	26,000	30,000
Traffic Accident Investigations	776	900	1050
Preliminary Reports Completed	1,375	1,450	1,550
Arrests	539	600	700
Traffic Stops	2,032	2,450	3,000
Traffic Citations	1,048	1,100	1,250
Traffic Warnings (Written and Verbal)	1,067	1,150	1,300
Community Policing Activities/Presentations	52	90	200

POLICE-ADMINISTRATION/PATROL

Fund: General

Function: Public Safety

Patrol Division Goal: To provide protection of life and property to the citizens of Southern Pines and their guests.

Administration Division Goal: To ensure the collection and flow of documentation relating to police activities.

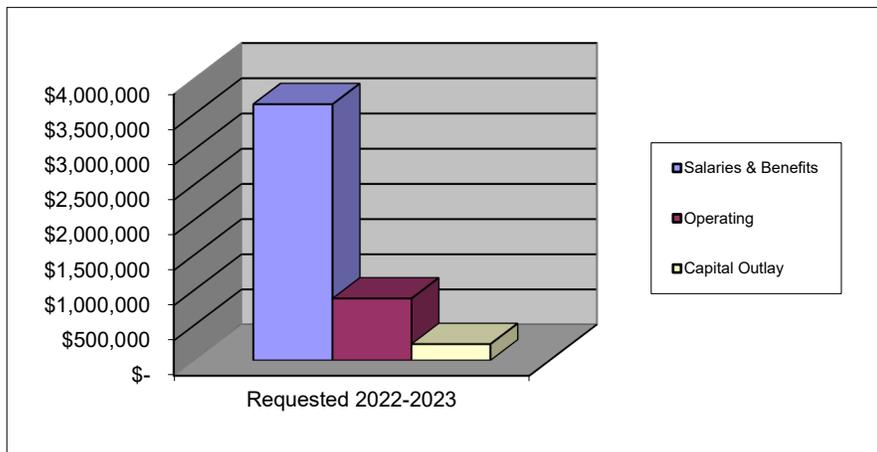
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 2,979,090	\$ 3,318,235	\$ 3,276,360	\$ 3,641,594
Operating	509,171	749,304	718,100	881,210
Capital Outlay	244,800	169,300	168,600	232,000
Total	\$ 3,733,061	\$ 4,236,839	\$ 4,163,060	\$ 4,754,804

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Fees	\$ 42,011	\$ 98,000	\$ 61,000	\$ 58,000
Grants	2,954	-	-	-
General Revenues	3,688,096	4,138,839	4,102,060	4,696,804
Total	\$ 3,733,061	\$ 4,236,839	\$ 4,163,060	\$ 4,754,804

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	37.0	38.0	38.0	40.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacements (4) \$ 232,000
 New Patrol Positions (2) 177,304



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Police-Administration/Patrol	Function: Public Safety		Fund: 10	Department: 511		
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
105110200	SALARIES & WAGES	\$ 2,178,776	\$ 2,153,041	\$ 2,299,825	\$ 81,000	\$ 2,380,825	9.3%
105110300	OVERTIME	133,000	133,000	133,000	4,000	137,000	3.0%
105110130	SEPARATION ALLOWANCE	27,913	43,000	48,373	-	48,373	73.3%
105110150	PD EXTRA DUTY FEE	47,354	47,354	32,354	-	32,354	0.0%
105110250	SRT/CNT ACTIVATION STIPEND	10,000	10,000	10,000	-	10,000	0.0%
105110400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105110500	FICA EXPENSE	182,227	181,415	200,115	6,503	206,618	13.4%
105110600	GROUP INSURANCE EXPENSE	342,000	323,715	343,200	17,600	360,800	5.5%
105110700	RETIREMENT EXPENSE	283,848	271,915	325,485	11,084	336,569	18.6%
105110800	401K EMPLOYER SHARE	113,117	112,920	124,805	4,250	129,055	14.1%
	EMPLOYEE BENEFITS	3,318,235	3,276,360	3,517,157	124,437	3,641,594	
105111100	POSTAGE	2,000	1,200	2,000	-	2,000	0.0%
105111400	TRAINING & TRAVEL	35,000	29,000	35,000	2,500	37,500	7.1%
105111600	EQUIPMENT MAINTENANCE	6,000	5,300	6,000	3,000	9,000	50.0%
105111700	AUTO REPAIR	32,954	35,000	35,000	2,500	37,500	13.8%
105111800	UTILITIES	75,000	70,000	75,000	-	75,000	0.0%
105112200	LEASED EQUIPMENT	-	-	-	3,000	3,000	0.0%
105113100	AUTO OPERATING	90,000	90,000	100,000	4,000	104,000	15.6%
105113300	DEPARTMENTAL SUPPLIES	223,100	216,100	218,100	74,400	292,500	31.1%
105113500	LAUNDRY & CLEANING	9,000	7,500	9,000	1,800	10,800	20.0%
105113600	UNIFORMS	30,000	35,000	33,000	17,000	50,000	66.7%
105114500	CONTRACTUAL SERVICES	65,000	61,000	55,800	10,000	65,800	1.2%
105114510	INS-PROPERTY & GENERAL	138,650	130,000	139,950	-	139,950	0.9%
105114600	PROFESSIONAL SERVICES	24,100	15,000	24,100	4,500	28,600	18.7%
105114800	GRANT EXPENDITURES	15,000	19,500	15,000	2,000	17,000	13.3%
105115300	DUES & SUBSCRIPTIONS	3,500	3,500	8,360	200	8,560	144.6%
	OPERATING EXPENDITURES	749,304	718,100	756,310	124,900	881,210	
105117401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105117402	CAPITAL MOTOR VEHICLE	169,300	168,600	232,000	-	232,000	
105117403	CAPITAL - OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	169,300	168,600	232,000	-	232,000	
	TOTAL EXPENDITURES	\$ 4,236,839	\$ 4,163,060	\$ 4,505,467	\$ 249,337	\$ 4,754,804	

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: 511- Police

Function: Public Safety

Project Title: 7402-Vehicle Replacement (4)

Fund: General Fund

Project Description:

Funding is requested to replace four (4) aging Patrol Division vehicles in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This request will also provide resources to equip these vehicles for immediate service. The result will be increased safety for the officers and the public, as well as reduced vehicle maintenance costs and down-time. In addition, these new vehicles we allow for the installation and carrying of needed equipment to effectively carry out the daily duties of a Patrol Officer.

\$58,000 per car- fully equipped with NEW VIPER radio, MVR, printer, light bar, equipment, stripes, etc.

Replacing vehicles:

879- 2008 Dodge Durango

896- 2011 Ford Crown Victoria

895- 2013 Ford Explorer

8635- 2015 Chevy Tahoe

Costs		2022-2023
\$58,000 per car		
Total:		\$232,000

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: 511- POLICE Function: Public Safety

Project Title: Patrol Officer Positions Fund: General Fund

Project Description:

The Police Department continues to face challenges in delivering police services to the community with the current staffing level in the Patrol Division, specifically related to traffic enforcement activities and specific investigations into drug activity at the Patrol level. The amount of traffic complaints, as well as drug and gang violence taking place in our community, needs to be quickly addressed which cannot occur with the current staffing levels.

The agency Table of Organization was changed in FY21/22 to improve efficiency. The 6 officer ECHO Team (1 Lieutenant, 1 Sergeant, 4 patrol officers) was restructured into a Directed Patrol Unit with two separate teams that will provide 7 day a week coverage. This unit is comprised of 1 Sergeant and 2 patrol officers on each team, who answer to the Operations Captain. The Directed Patrol Unit's function is task specific enforcement and investigations into drug activity and traffic enforcement. This position request is for 2 new patrol officers to be assigned to the Directed Patrol Unit, one on each team, which will enhance the unit's capability addressing not only drug crimes, but more specifically traffic enforcement and education activities in town. By adding **2 new officers**, each Directed Patrol team would have 1 Sergeant and 3 patrol officers.

Costs		2022-2023
New Positions - 2		\$177,304
Total		\$177,304

Town of

Chartered 1887

*S*outhern *S*ines

POLICE - COMMUNICATIONS

Narrative: The mission of the Communications Division is to monitor, receive and dispatch emergency and routine police calls for service as quickly and efficiently as possible to all areas with the Town of Southern Pines. In addition, the Communications Division processes misdirected telephone calls intended for law enforcement or public service agencies/departments and promptly relays this information to the agency/department having jurisdiction. The speed and accuracy information flows through the Communications Division are measures of the agency's capability to respond to the needs of the community. The Communications Division also interfaces with state and national law enforcement agencies and communications systems as well as the Moore County 911 system and the Southern Pines Fire Department. These services assure our citizens of quality emergency attention and guarantees that units in the field receive needed information and assistance necessary to respond to those requests. The Communications Center also serves as crucial support to the police officer in the field, providing timely, accurate information necessary to help the officer do a thorough, safe professional job. In addition, the Communications Center documents all activities and works closely with Administration Division to guarantee that proper documentation is collected and entered into the computerized records management system.

The Division is comprised of six (6) Telecommunicators (full-time), and one (1) Communications Supervisor. All employees assigned to the Communications Division receive extensive training and certifications in all aspects of their duties and responsibilities.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Calls for Service/Officer Initiated Activities	23,139	26,000	30,000
Phone Calls Taken by Telecommunicators	36,400	41,000	45,000
Walk-in/Other Requests	1,702	2,000	2,300

POLICE-COMMUNICATIONS

Fund: General

Function: Public Safety

Communications Division Goal: To monitor, receive and dispatch emergency and routine police calls for service.

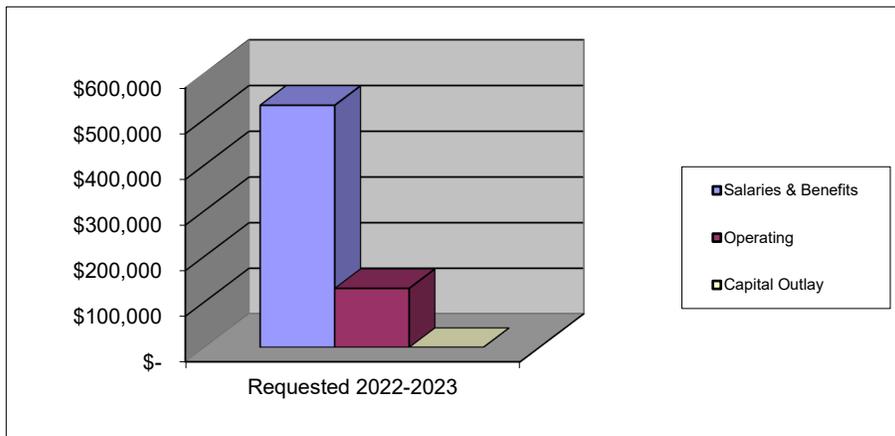
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 421,074	\$ 506,282	\$ 452,932	\$ 530,444
Operating	97,946	127,480	116,430	129,510
Capital Outlay	-	131,000	143,188	-
Total	\$ 519,020	\$ 764,762	\$ 712,550	\$ 659,954

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 519,020	\$ 764,762	\$ 712,550	\$ 659,954

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees - Full Time	6.0	7.0	7.0	7.0
Budgeted Employees - Part Time	2.0	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Police-Communications	Function: Public Safety	Fund: 10	Department: 514				
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	%	Increase (Decrease)
105140200	SALARIES & WAGES	\$ 330,644	\$ 288,842	\$ 351,295	\$ -	\$ 351,295	6.2%	
105140300	OVERTIME	27,000	30,000	27,000	-	27,000	0.0%	
105140400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%	
105140500	FICA EXPENSE	27,360	24,392	28,940	-	28,940	5.8%	
105140600	GROUP INSURANCE EXPENSE	63,000	57,405	61,600	-	61,600	(2.2%)	
105140700	RETIREMENT EXPENSE	40,771	36,348	43,594	-	43,594	6.9%	
105140800	DEFERRED COMPENSATION	17,507	15,945	18,015	-	18,015	2.9%	
	EMPLOYEE BENEFITS	506,282	452,932	530,444	-	530,444		
105141300	TELEPHONE	36,000	36,000	37,000	-	37,000	2.8%	
105141400	TRAINING & TRAVEL	8,500	6,000	8,500	-	8,500	0.0%	
105141600	EQUIPMENT MAINTENANCE	35,000	28,000	35,000	-	35,000	0.0%	
105142100	RENT	7,000	7,000	7,000	-	7,000	0.0%	
105143300	DEPARTMENTAL SUPPLIES	20,000	20,000	21,000	-	21,000	5.0%	
105143600	UNIFORMS	5,250	4,800	5,250	-	5,250	0.0%	
105144500	CONTRACTUAL SERVICES	13,100	12,100	13,100	-	13,100	0.0%	
105144510	INS-PROPERTY & GENERAL	1,950	1,850	1,980	-	1,980	1.5%	
105145300	DUES & SUBSCRIPTIONS	680	680	680	-	680	0.0%	
	OPERATING EXPENDITURES	127,480	116,430	129,510	-	129,510		
105147403	CAPITAL-OTHER EQUIPMENT	131,000	143,188	-	-	-	0.0%	
	CAPITAL OUTLAY	131,000	143,188	-	-	-		
	TOTAL EXPENDITURES	<u>\$ 764,762</u>	<u>\$ 712,550</u>	<u>\$ 659,954</u>	<u>\$ -</u>	<u>\$ 659,954</u>		

Town of

Chartered 1887

Southern Pines

POLICE - INVESTIGATIONS

Narrative: The Investigation Division of the Southern Pines Police Department is responsible for the in-depth investigation of criminal activity occurring in the community. These investigations include the interviewing of complainants, witnesses and suspects. The Division also has responsibility for the gathering and documenting of physical crime scene evidence and processing of all evidence and property collected. This documentation is then compiled into a criminal case file for proper disposition.

Additional responsibilities of the Investigation Division include victim/witness services, conducting follow-up investigations of cases involving juvenile offenders, processing juvenile arrests, preparing and presenting court cases in which a juvenile is involved and diverting juvenile offenders from the juvenile justice system when appropriate.

The Investigation Division collaborates closely with federal, state and local law enforcement agencies to address illegal drug activity in Southern Pines and surrounding communities with investigators specifically assigned to conduct narcotics related investigations. In addition, specialty assignments and training include participating in the North Carolina Internet Crimes Against Children (ICAC) Task Force and administering Voice Stress Analysis (VSA) examinations.

Through organized investigative case management, the Division strives to ensure all criminal investigations are given appropriate follow-up. Investigators in this division remain proactive using the CompStat crime management model and community-based policing philosophies and practices to prevent, minimize or eliminate crime.

The Division is comprised of six (6) Investigators and one (1) Investigator-Sergeant, with the Operations Captain maintaining oversight of the Division.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Crimes Reported	1,375	1,450	1,600
Crimes Reviewed by Investigations	1182	1,300	1,600
Cases Assigned to Investigations Division	486	600	650
Cases Cleared by Investigations Division	222	250	300

POLICE-INVESTIGATIONS

Fund: General

Function: Public Safety

Investigations Division Goal: To investigate reported and non-reported criminal activity in the community.

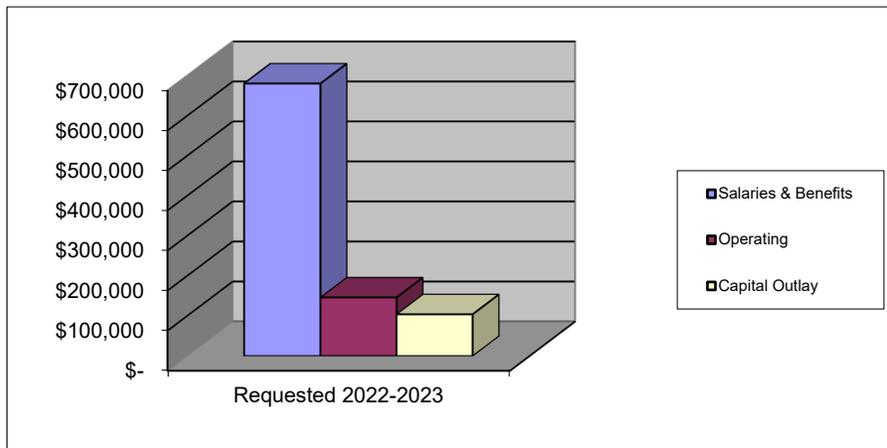
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 533,336	\$ 606,455	\$ 601,448	\$ 680,868
Operating	64,001	136,100	122,650	146,150
Capital Outlay	78,958	51,000	42,919	104,000
Total	\$ 676,295	\$ 793,555	\$ 767,017	\$ 931,018

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 676,295	\$ 793,555	\$ 767,017	\$ 931,018

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	7.0	7.0	7.0	7.0
Budgeted Employees - Part Time	-	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Vehicle Replacement (2) \$ 104,000



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Police-Investigations	Function: Public Safety	Fund: 10	Department: 515				
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	%	Increase (Decrease)
105150200	SALARIES & WAGES	\$ 370,295	\$ 370,013	\$ 412,505	\$ -	\$ 412,505	11.4%	
105150300	OVERTIME	36,000	31,000	36,000	-	36,000	0.0%	
105150130	SEPARATION ALLOWANCE	17,362	28,470	31,803	-	31,803	83.2%	
105150150	PD EXTRA DUTY FEE	10,000	9,000	10,000	-	10,000	0.0%	
105150250	SRT/CNT ACTIVATION STIPEND	7,000	7,000	7,000	-	7,000	0.0%	
105150400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%	
105150500	FICA EXPENSE	33,710	34,080	38,025	-	38,025	12.8%	
105150600	GROUP INSURANCE EXPENSE	60,000	50,825	61,600	-	61,600	2.7%	
105150700	RETIREMENT EXPENSE	50,923	50,209	60,670	-	60,670	19.1%	
105150800	401K EMPLOYER SHARE	21,165	20,851	23,265	-	23,265	9.9%	
	EMPLOYEE BENEFITS	606,455	601,448	680,868	-	680,868		
105151100	POSTAGE	750	350	750	-	750	0.0%	
105151400	TRAINING & TRAVEL	10,000	10,000	13,000	-	13,000	30.0%	
105151700	AUTO REPAIR	8,000	8,000	10,000	-	10,000	25.0%	
105152200	LEASED EQUIPMENT	-	-	-	-	-	0.0%	
105153100	AUTO OPERATING	19,000	19,000	24,000	-	24,000	26.3%	
105153300	DEPARTMENTAL SUPPLIES	19,500	18,500	19,500	-	19,500	0.0%	
105153600	UNIFORMS	15,000	11,000	15,000	-	15,000	0.0%	
105153900	SPECIAL OPERATIONS	14,000	11,000	14,000	-	14,000	0.0%	
105154500	CONTRACTUAL SERVICES	29,900	25,500	29,900	-	29,900	0.0%	
105154510	INS-PROPERTY & GENERAL	18,950	16,500	19,000	-	19,000	0.3%	
105155300	DUES & SUBSCRIPTIONS	1,000	2,800	1,000	-	1,000	0.0%	
	OPERATING EXPENDITURES	136,100	122,650	146,150	-	146,150		
105157402	CAPITAL-MOTOR VEHICLE	51,000	42,919	104,000	-	104,000	0.0%	
105157403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%	
	CAPITAL OUTLAY	51,000	42,919	104,000	-	104,000		
	TOTAL EXPENDITURES	<u>\$ 793,555</u>	<u>\$ 767,017</u>	<u>\$ 931,018</u>	<u>\$ -</u>	<u>\$ 931,018</u>		

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: 515- Police

Function: Public Safety

Project Title: 7402- Vehicle Replacement (2)

Fund: General Fund

Project Description:

Funding is requested to replace two (2) aging Investigation Division vehicles in accordance with the Town of Southern Pines Vehicle Replacement Schedule. This request will also provide resources to equip these vehicles for immediate service. The result will be increased safety for the officers and the public, as well as reduced vehicle maintenance costs and down-time. In addition, new vehicles allow for the installation and carrying of needed equipment to effectively carry out the daily duties of an Investigator.

\$52,000 per car- fully equipped with NEW VIPER radio, emergency lights, equipment, etc.

Replacing vehicle 8913- 2014 Chevy Tahoe
8503- 2013 Chevy Tahoe

Costs		2022-2023
\$52,000 per car		
Total:		\$104,000

FIRE

Narrative: Since our beginning on February 13, 1898, Southern Pines Fire & Rescue has continuously adapted and changed to meet the needs of our community. Our primary goals include life safety, incident stabilization, and property conservation.

We strive to meet these goals through a variety of programs. Each program revolves around our goals and includes Fire and Life Safety Education, Fire Inspections, Fire Prevention, Emergency Medical Response, Hazardous Materials Response, Heavy Rescue and our most well known program Fire Suppression.

Our typical daily duties may consist of fire inspections to eliminate fire code violations, reviewing construction plans, teaching fire and life safety classes to the public, teaching CPR and first aid to the public, smoke detector installation, developing pre-fire plans, fire and arson investigation, disaster preparedness, emergency medical response, child safety seat inspection and installation, maintaining the fire station and fire apparatus, maintaining over 1,400 fire hydrants, teaching fire extinguisher use to the public, and emergency response to a variety of call types including fires.

The men and women of the Southern Pines Fire Department are dedicated to the education of the public in order to promote life safety and they serve in a professional manner and are always exhibiting care and compassion to our citizens and visitors.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Fires	198	215	225
Overpressure Rupture, Explosion & Overheat	0	0	0
Rescue & Emergency Medical Service Incidents	1,149	1275	1,325
Hazardous Condition (No Fire)	85	120	130
Service Calls	132	140	150
Good Intent Calls	238	280	290
False Alarms & False Calls	363	370	380
Severe Weather & Natural Disaster	24	100	75
Special Incident Type	0	0	0
 Total Incident Responses	 2,195	 2,500	 2,575
 Fire Inspections	 1955	 2,000	 2,050
Fire Investigations	51	61	65
Fire & Life Safety Public Education Classes	113	130	140

2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Fire	Function: Public Safety	Fund: 10	Department: 530			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
105300200	SALARIES & WAGES	\$ 1,783,050	\$ 1,790,122	\$ 1,955,290	\$ -	\$ 1,955,290	9.7%
105300150	FIRE EXTRA DUTY FEE	35,000	33,500	5,000	-	5,000	0.0%
105300300	OVERTIME	15,000	16,000	17,000	-	17,000	13.3%
105300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105300500	FICA EXPENSE	134,108	138,437	149,910	-	149,910	11.8%
105300600	GROUP INSURANCE EXPENSE	297,000	275,333	290,400	-	290,400	(2.2%)
105300700	RETIREMENT EXPENSE	191,298	199,457	225,700	-	225,700	18.0%
105300800	DEFERRED COMPENSATION	83,902	87,481	93,480	-	93,480	11.4%
	EMPLOYEE BENEFITS	2,539,358	2,540,330	2,736,780	-	2,736,780	
105301100	POSTAGE	450	450	450	-	450	0.0%
105301200	PRINTING	300	250	300	-	300	0.0%
105301300	TELEPHONE	13,000	13,500	14,000	-	14,000	7.7%
105301400	TRAINING & TRAVEL-OPERATE	28,000	26,000	28,000	-	28,000	0.0%
105301401	TRAINING & TRAVEL-INSPECT	4,000	4,000	4,000	-	4,000	0.0%
105301600	EQUIPMENT MAINTENANCE	24,000	24,000	24,000	-	24,000	0.0%
105301700	AUTO REPAIR	35,000	35,000	35,000	-	35,000	0.0%
105301800	UTILITIES	26,000	34,000	36,000	-	36,000	38.5%
105303100	AUTO OPERATING	38,000	37,500	38,000	-	38,000	0.0%
105303300	DEPARTMENTAL SUPPLIES	158,500	174,902	185,500	-	185,500	17.0%
105303500	LAUNDRY & CLEANING	700	700	700	-	700	0.0%
105303600	UNIFORMS	23,000	23,000	23,000	-	23,000	0.0%
105304500	CONTRACTUAL SERVICES	30,162	28,762	30,062	-	30,062	(0.3%)
105304510	INS-PROPERTY & GENERAL	80,395	85,165	93,500	-	93,500	16.3%
105305300	DUES & SUBSCRIPTIONS	7,000	7,000	7,000	-	7,000	0.0%
105305400	INSURANCE & BONDS	4,000	4,000	4,000	-	4,000	0.0%
	OPERATING EXPENDITURES	472,507	498,229	523,512	-	523,512	
105307402	CAPITAL-MOTOR VEHICLE	345,500	235,000	88,000	-	88,000	0.0%
105307403	CAPITAL-OTHER EQUIPMENT	46,000	47,728	18,000	-	18,000	0.0%
	CAPITAL OUTLAY	391,500	282,728	106,000	-	106,000	
	TOTAL EXPENDITURES	<u>\$ 3,403,365</u>	<u>\$ 3,321,287</u>	<u>\$ 3,366,292</u>	<u>\$ -</u>	<u>\$ 3,366,292</u>	

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Fire Department

Function: Public Safety

Project Title: Staff Vehicles

Fund: General Fund

Project Description:

The request is to replace the Fire Chiefs' and Deputy Fire Chiefs' Staff SUV's with new SUV's.

The Fire Chief's current SUV is a 2014 Tahoe with over 90,000 miles on it and has recently had several maintenance issues. It has been to the Town Garage and it has had to be taken to the Chevrolet Dealership for repairs.

The Deputy Fire Chiefs' SUV is a 2013 Tahoe with approximately 85,000 miles on it and it is also starting to need repairs.

Both of these vehicles are used during the daily work routine as well as emergency response throughout the district.

Costs		2022-2023
2 – SUV's		\$78,000
Radios/Equipment		\$10,000
Total		\$88,000

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Fire Department

Function: Public Safety

Project Title: Extrication Equipment

Fund: General Fund

Project Description:

The fire department is asking to replace a set of 2005 Hydraulic Extrication Equipment that is assigned to First-out Engine 811 at Station 1.

We will move away from the hydraulic equipment to battery operated equipment so we will not have a small engine or the need for hydraulics. The new equipment will include a battery operated Combination Cutter and Spreader as well as a Ram.

This will allow our first in-engine to be able to start extrication without the need of a hydraulic pump and motor.

SPFD utilized our extrication equipment 9 times last year to free victims who were pinned in a wreck and many more times to force entry into a vehicle.

Costs		2022-2023
Extrication Equipment		\$18,000
Total		\$18,000

Town of

Chartered 1887

Southern Pines

PLANNING

Narrative: The Planning Division provides overall coordination of the Town’s physical and community development activities. Functions of the Planning Division include processing entitlement applications such as rezonings, ordinance amendments, and Special Use Permits as well as reviewing subdivisions and subdivision exemptions. Planning staff also supports the Planning Board, Board of Adjustment, and the Historic District Commission. Planning is the lead division regarding the preparation of land use and land development plans and policies.

Performance Measures:

	2020-2021 Actual	2021- 2022 Projected	2022-2023 Proposed
Special Use Permits	6	5	8
Zoning Map Amendments	1	3	5
Planned Developments (CDP and PDP)	3	10	7
Subdivision Review (Minors and Final Plats)	14	10	20
Exempt Plat Review	42	32	40
TRC Pre-Application Meetings	30	48	50
Site Plan Review	19	20	30
Architectural Review	8	14	14
Nuisance/Zoning Complaint Notices Sent	19/329	35/250	30/300
Sign Permits	48	40	50
Misc. Zoning Permits (Fences, etc.)	159	170	170

FY 2021-22 Accomplishments: The Planning Division continued a primary allocation of resources towards current planning tasks such as responding to development feasibility inquiries and reviewing various applications for site-specific development approvals. Although supply chain disruptions and labor shortages impacted productivity at the back end of the development process, inquiries about the feasibility of various development concepts continued to increase. The Planning Division also simultaneously oversaw review of large, multi-phased retail, medical office and multi-family residential projects. Staff turnover continued to impact the efficiency of the Planning Division, with the Planner I position being vacated in August of 2021 and the Planner II position being vacated in January of 2022. The Planning Division was fortunate to quickly hire talented individuals to fill those vacancies and training of new employees is ongoing. Significant effort was expended through the fiscal year to fill the Planning and Community Development Specialist position that was created for FY 2021-22 and a new teammate was hired in April of 2022.

FY 2022-23 Projects: During the next fiscal year, the Planning Division will continue processing a significant workload related to development feasibility inquiries and review of applications for site-specific development approvals. The Planning Division will re-organize office workflow based on a new position focused on review of subdivisions and subdivision exemptions. The Planning Division hopes to begin outreach and advocacy with the West Southern Pines community with the new Planning and Community Development Specialist position. The Planning Division will kick-off an update of the Comprehensive Long-Range Plan that will update the community’s goals for the next 10-20 years. Finally, we will continue efforts to recruit and retain talent that will serve the community’s planning vision.

PLANNING

Fund: General

Function: Economic & Physical
Development

Planning Division Goal: To provide overall coordination of the Town's physical and community development activities.

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 376,952	\$ 444,276	\$ 434,690	\$ 602,627
Operating	87,309	127,496	124,000	306,000
Capital Outlay	-	-	-	-
Total	\$ 464,261	\$ 571,772	\$ 558,690	\$ 908,627

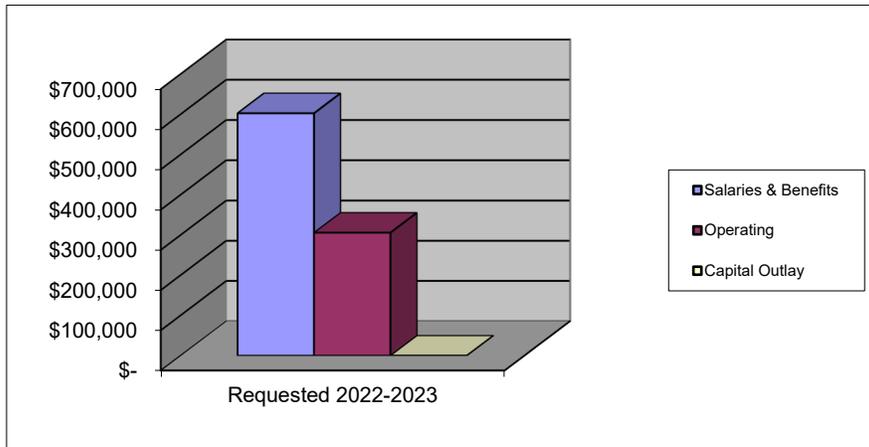
Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Fees	\$ 123,225	\$ 100,000	\$ 120,000	\$ 120,000
General Revenues	341,036	471,772	438,690	788,627
Total	\$ 464,261	\$ 571,772	\$ 558,690	\$ 908,627

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	5.0	6.0	6.0	7.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

New Planner II Position

\$47,112



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Planning	Function: Economic & Physical Development	Fund: 10	Department: 540			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
105400200	SALARIES & WAGES	\$ 315,966	\$ 313,460	\$ 407,915	\$ 29,300	\$ 437,215	38.4%
105400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105400500	FICA EXPENSE	24,230	23,070	31,205	2,242	33,447	38.0%
105400600	GROUP INSURANCE EXPENSE	51,750	46,750	52,800	4,400	57,200	10.5%
105400700	RETIREMENT EXPENSE	36,376	35,735	49,360	3,545	52,905	45.4%
105400800	DEFERRED COMPENSATION	15,954	15,675	20,395	1,465	21,860	37.0%
	EMPLOYEE BENEFITS	444,276	434,690	561,675	40,952	602,627	
105401100	POSTAGE	1,000	1,000	1,000	-	1,000	0.0%
105401200	PRINTING	200	200	200	-	200	0.0%
105401300	TELEPHONE	2,400	3,000	3,000	200	3,200	33.3%
105401400	TRAINING & TRAVEL	6,000	2,000	6,000	1,000	7,000	16.7%
105401600	EQUIPMENT MAINTENANCE	-	-	-	400	400	0.0%
105401700	AUTO REPAIR	1,000	250	1,000	-	1,000	0.0%
105401800	UTILITIES	5,225	3,000	3,000	-	3,000	(42.6%)
105403100	AUTO OPERATING	1,000	750	1,000	-	1,000	0.0%
105403300	DEPARTMENTAL SUPPLIES	6,000	6,000	6,000	1,000	7,000	16.7%
105404500	CONTRACTUAL SERVICES	16,000	18,000	16,000	2,000	18,000	12.5%
105404510	INS-PROPERTY & GENERAL	7,371	7,000	8,000	-	8,000	8.5%
105404600	PROFESSIONAL SERVICES	77,600	77,600	250,000	-	250,000	222.2%
105404700	CARD PROCESSING FEE	200	200	200	-	200	0.0%
105405300	DUES & SUBSCRIPTIONS	3,500	5,000	3,500	2,500	6,000	71.4%
105406000	HOMEOWNER RECOVERY FD	-	-	-	-	-	0.0%
	OPERATING EXPENDITURES	127,496	124,000	298,900	7,100	306,000	
105407402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 571,772</u>	<u>\$ 558,690</u>	<u>\$ 860,575</u>	<u>\$ 48,052</u>	<u>\$ 908,627</u>	

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Planning

Function: Economic & Physical
Development

Project Title: New Planner II
Position

Fund: General Fund

Project Description:

The Planning team responds to development feasibility and general zoning inquiries, receives and reviews pre-application meeting requests and site plan applications, processes all development approvals required by the Unified Development Ordinance, reviews all exemption surveys and subdivisions, reviews all residential and commercial building permit applications, administers the Historic District and conducts all code compliance activities. All the aforementioned workload indicators are at unprecedented levels overwhelming current staff and no market-based reduction in workload is reasonably foreseeable. Planning is requesting an additional Planner II position to hire an experienced planner (2-4 years municipal planning experience) to assist with all routine mid-level current planning tasks, particularly exemption survey and subdivision review.

Costs		2022-2023
		\$47,112
Total		\$47,112

INSPECTIONS

Narrative: The Inspections Division is responsible for enforcing various Federal, State, and Town codes, most notably the North Carolina Building Code, Minimum Housing Code, and the Town Code of Ordinances.

The Inspections Division reviews plans and issues permits for new construction and alterations on both residential and commercial projects. The division inspects construction, electrical, plumbing, and mechanical installations to verify code compliance as required by North Carolina Department of Insurance.

The Division includes three (3) inspectors and one (1) permit specialist, under the oversight of the Chief Building Inspector, for a total of five (5) full-time employees.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Building Inspections Performed	1619	1750	2070
Electrical Inspections Performed	1703	1900	2310
Mechanical Inspections Performed	1629	1750	2100
Other Inspections Performed	267	350	400
Plumbing Inspections Performed	1162	1300	1560
Insulation Inspections Performed	291	350	400
Building Permits Issued (Commercial/Residential)	415	620	675
Electrical Permits Issued	373	550	600
Plumbing Permits Issued	205	350	450
Mechanical Permits Issued	343	500	600
Other Permits Issued	197	300	375

INSPECTIONS

Fund: General

Function: Economic & Physical Development

Inspections Division Goal: To assist the residents and the builder/contractors by providing compliance of the building codes by performing necessary inspections on building & structures and enforcement of applicable codes.

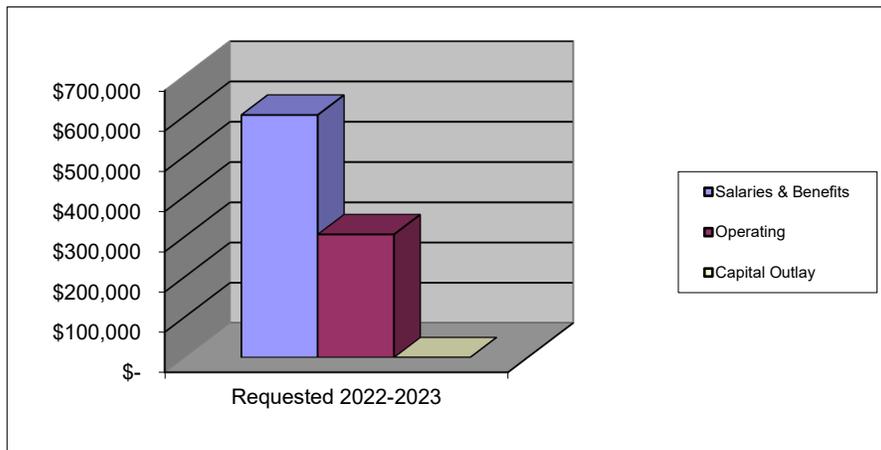
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 380,577	\$ 388,184	\$ 364,727	\$ 432,720
Operating	54,719	91,805	98,270	84,845
Capital Outlay	-	-	-	-
Total	\$ 435,296	\$ 479,989	\$ 462,997	\$ 517,565

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Fees	\$ 729,205	\$ 325,000	\$ 325,000	\$ 325,000
Homeowner Recovery	3,240	1,000	1,560	1,000
General Revenues	(297,149)	153,989	136,437	191,565
Total	\$ 435,296	\$ 479,989	\$ 462,997	\$ 517,565

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	5.0	5.0	5.0	5.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Inspections	Function: Economic & Physical Development	Fund: 10	Department: 545			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
105450200	SALARIES & WAGES	\$ 276,649	\$ 259,720	\$ 311,595	\$ -	\$ 311,595	12.6%
105450400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105450500	FICA EXPENSE	21,164	19,869	23,840	-	23,840	12.6%
105450600	GROUP INSURANCE EXPENSE	45,000	42,542	44,000	-	44,000	(2.2%)
105450700	RETIREMENT EXPENSE	31,538	29,610	37,705	-	37,705	19.6%
105450800	DEFERRED COMPENSATION	13,833	12,986	15,580	-	15,580	12.6%
	EMPLOYEE BENEFITS	388,184	364,727	432,720	-	432,720	
105451100	POSTAGE	300	300	300	-	300	0.0%
105451200	PRINTING	300	300	300	-	300	0.0%
105451300	TELEPHONE	5,000	5,000	6,000	-	6,000	20.0%
105451400	TRAINING & TRAVEL	7,500	7,500	9,000	-	9,000	20.0%
105451600	EQUIPMENT MAINTENANCE	150	150	200	-	200	150.0%
105451700	AUTO REPAIR	2,500	2,500	5,000	-	5,000	100.0%
105451800	UTILITIES	5,225	5,225	7,000	-	7,000	34.0%
105453100	AUTO OPERATING	4,500	6,000	6,000	-	6,000	33.3%
105453300	DEPARTMENTAL SUPPLIES	9,000	9,000	12,000	-	12,000	33.3%
105454500	CONTRACTUAL SERVICES	42,280	42,280	17,120	-	17,120	(59.5%)
105454510	INS-PROPERTY & GENERAL	7,100	12,065	13,275	-	13,275	87.0%
105454600	PROFESSIONAL SERVICES	1,150	1,150	1,150	-	1,150	0.0%
105454700	CARD PROCESSING FEE	2,500	2,500	2,500	-	2,500	0.0%
105455300	DUES & SUBSCRIPTIONS	1,800	1,800	2,000	-	2,000	11.1%
105456000	HOMEOWNER RECOVERY FD	2,500	2,500	3,000	-	3,000	20.0%
	OPERATING EXPENDITURES	91,805	98,270	84,845	-	84,845	
105457402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 479,989</u>	<u>\$ 462,997</u>	<u>\$ 517,565</u>	<u>\$ -</u>	<u>\$ 517,565</u>	

Town of

Chartered 1887

Southern Pines

STREETS

Narrative: The objective of the Streets Division is to keep all public transportation routes open and in a safe traveling condition. The Streets Division plans to maintain approximately 169.41 lane miles of paved streets and 0.42 miles of dirt roads. Maintenance of street and certain off-street drainage facilities is also an important activity. Tasks include the following: pothole and utility cut patching; installation of storm drainage pipe and other improvements; making, installing and repairing traffic and street name signs; concrete sidewalk repair and installation; street sweeping; snow and ice removal; crack-sealing; resurfacing; and general street repair.

Performance Measures:

	2020-21 Actual	2021-22 Projected	2022-23 Proposed
Tons of Asphalt Placed (Town Forces)	594	550	700
Sq. Yards of Sidewalk Placed (Town Forces)	244	300	350
Sq. Yards of Sidewalk Placed (Contractor)	1,400	845	TBD
Linear Feet – Storm Drainage Pipe Installed	97	100	180
Traffic Signs Installed	147	150	200
Miles of Paved Streets Maintained	169.41	169.41	TBD
Miles of Streets Resurfaced	1.60	2.61	5.00
Miles of Streets Swept	4,510	3,000	4,500

FY 2021-22 Accomplishments: During FY 2021-22, the Division is continuing to complete its annual resurfacing pavement projects within city limits. The Division completed over 2.54 miles of crack sealing on Town roads. Over saw the completion of the sidewalk project continuing along S. Bennett St. FY 2021-22 we improved right of way mowing by the purchase of the new Mower Max to stay on schedule with the 45-day mowing route. Also, with another good purchase we where able to expand snow plowing operations with a Myer snow plow made for the flatbed for non CDL drivers. The Division responded to two winter events which we pre-treated the Town Streets with over 14,850 gallons of salt Brine.

FY 2022-23 Projects: In FY 2022-23 work will continue with sidewalk installations along S. Bennett Street. As part of the dirt road repaving schedule, the division seeks to pave the 600 block of Southeast Broad Street. Other paving projects include the annual resurfacing project and South Knoll Road between Midland Road and Airport Road where NCDOT has initiated “on hold” projects for a multi-use path along this corridor. The division is seeking to provide more parking spaces in the downtown area; these projects may include simple striping or construction projects that include new curbing, asphalt and the like. The downtown brick project throughout the historic district, is to improve pedestrian safety and reduce mowing maintenance and beautification are also proposed as part of the FY 202-23 budget.

STREET

Fund: General

Function: Transportation

Street Division Goal: To keep all public transportation routes open and in a safe traveling condition.

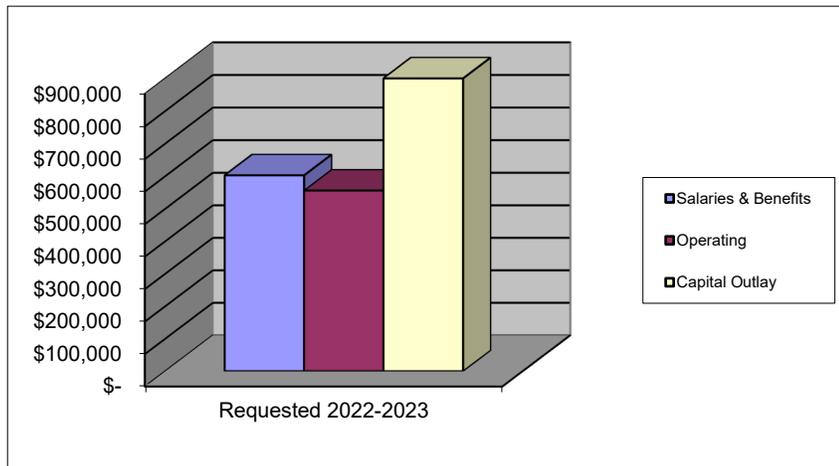
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 749,087	\$ 838,017	\$ 798,766	\$ 890,435
Operating	396,074	505,115	487,500	555,900
Capital Outlay	325,540	715,765	746,115	900,000
Total	\$ 1,470,701	\$ 2,058,897	\$ 2,032,381	\$ 2,346,335

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Powell Bill	\$ 386,118	\$ 390,000	\$ 481,723	\$ 481,723
Street Revenue	48,486	30,000	30,000	30,000
General Revenues	1,036,097	1,638,897	1,520,658	1,834,612
Total	\$ 1,470,701	\$ 2,058,897	\$ 2,032,381	\$ 2,346,335

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	15.0	15.0	15.0	15.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Annual Resurfacing \$ 900,000



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Street	Function: Transportation	Fund: 10	Department: 560				
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	%	Increase (Decrease)
105600200	SALARIES & WAGES	\$ 554,221	\$ 538,671	\$ 592,960	\$ -	\$ 592,960	7.0%	
105600300	OVERTIME	12,500	12,500	15,000	-	15,000	20.0%	
105600400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%	
105600500	FICA EXPENSE	43,354	42,165	46,510	-	46,510	7.3%	
105600600	GROUP INSURANCE EXPENSE	135,000	115,035	132,000	-	132,000	(2.2%)	
105600700	RETIREMENT EXPENSE	64,606	62,835	73,565	-	73,565	13.9%	
105600800	DEFERRED COMPENSATION	28,336	27,560	30,400	-	30,400	7.3%	
	EMPLOYEE BENEFITS	838,017	798,766	890,435	-	890,435		
105601300	TELEPHONE	10,000	9,000	10,000	-	10,000	0.0%	
105601400	TRAINING & TRAVEL	11,000	7,500	11,000	-	11,000	0.0%	
105601600	EQUIPMENT MAINTENANCE	30,000	38,000	40,000	-	40,000	33.3%	
105601700	AUTO REPAIR	15,000	15,000	18,000	-	18,000	20.0%	
105601800	UTILITIES	165,000	145,000	165,000	-	165,000	0.0%	
105603100	AUTO OPERATING	35,000	34,000	40,000	-	40,000	14.3%	
105603300	DEPARTMENTAL SUPPLIES	158,500	153,500	185,500	-	185,500	17.0%	
105604500	CONTRACTUAL SERVICES	38,700	46,000	41,000	-	41,000	5.9%	
105604510	INS-PROPERTY & GENERAL	39,515	39,000	42,900	-	42,900	8.6%	
105604600	PROFESSIONAL SERVICES	2,000	-	2,000	-	2,000	0.0%	
105605300	DUES & SUBSCRIPTIONS	400	500	500	-	500	25.0%	
	OPERATING EXPENDITURES	505,115	487,500	555,900	-	555,900		
105607300	PAVING	481,765	481,765	900,000	-	900,000	86.8%	
105607402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%	
105607403	CAPITAL-OTHER EQUIPMENT	234,000	264,350	-	-	-	0.0%	
105607405	CAPITAL-BLDGS & STRUCTURE	-	-	-	-	-	0.0%	
105607500	CONSTRUCTION	-	-	-	-	-	0.0%	
	CAPITAL OUTLAY	715,765	746,115	900,000	-	900,000		
	TOTAL EXPENDITURES	<u>\$ 2,058,897</u>	<u>\$ 2,032,381</u>	<u>\$ 2,346,335</u>	<u>\$ -</u>	<u>\$ 2,346,335</u>		

DEPARTMENTAL NEW & CAPITAL REQUESTS DETAIL

Department:	Street	Function:	Transportation
Project Title	Paving	Fund:	General

Project Description:

Resurface Town of Southern Pines streets & roadways to remain on schedule with the current pavement condition survey.

Costs		2022-2023
Annual Paving		\$900,000
Total		\$900,000

PUBLIC WORKS ADMINISTRATIVE/SANITATION

Narrative: The objectives of the Public Works Administrative and Sanitation division are to provide administrative and technical functions for the Public Works side of the Community Development Department, which include establishing priorities, training, supervision, developing plans and specifications for the water, sewer, fleet maintenance, buildings and grounds, and streets divisions. The division regularly interacts with citizens, contractors, developers, state and federal agencies. Duties also include administering the solid waste collection contract, the water treatment contract, and enforcement of the Town’s erosion and sedimentation control ordinance and grease trap ordinance. Public Works continues to evolve with greater emphasis placed on performance measurement, accountability, and teamwork strategies.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Miles of Water Line Inspected	3.023	4.1	3.75
Miles of Sewer Line Inspected	1.747	2.75	2.25
Miles of Street Construction Inspected	2.682	4.2	3.2
Erosion Control Permits Issued	337	350	375
Erosion Control Inspections Site Visits	830	1,450	1,280
Recycling Tons Collected	1,282	1,212	1,300
Grease Trap Inspections	210	206	204
Capital Projects (\$MM)	\$2.98MM	\$4.09MM	\$5.38MM

FY 2021-22 Accomplishments: The division inspected the installation of improvements at numerous residential and commercial developments. Commercial development continues in Morganton Park North, Eagle Landing Apartments, and numerous smaller commercial projects. Residential development continued with Longleaf Golf & Family Club, Caropines, Ravensbrook, the Cottages on Midland and the Cottages on May in addition to a great number of smaller infill lot projects. The division assisted in numerous capital projects including the Bennett St Sidewalk, PW Annex Renovation, Reservoir Park Dam Improvements, Water Treatment Plant Modernization, Morganton Rd Water Main Replacement, Pennsylvania Water Line, ARO Lift Station, and multiple water and sewer infrastructure replacements. In FY 2021-22, the solid waste collection contract was in year four of a five-year contract.

FY 2022-23 Projects: The solid waste collection contract will be in the fifth year of the renewed five-year contract. Inspections will continue with numerous commercial and residential projects slated for construction. Upgrades per the CIP for the water treatment plant will continue. The ARO Lift Station and Water Treatment Plant Upgrades project will be completed. The Pennsylvania Water Line project, Bennet Street Sidewalk, Longleaf Dam Sewer Relocation, and various utility projects will be in construction. The division will aid with other departmental projects including the implementation of the sewer system Rehabilitation and Replacement program, street resurfacing program, and the continued Sidewalk Master Plan implementation.

PUBLIC WORKS/SANITATION

Fund: General

Function: General Government

Public Works Division Goal: To provide administration and technical functions for the Public Services Division.

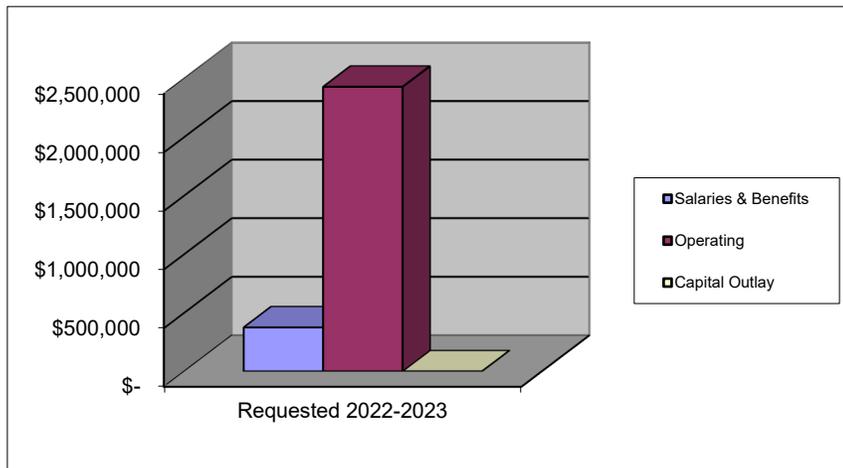
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 329,302	\$ 322,432	\$ 315,395	\$ 374,740
Operating	2,079,552	2,286,472	2,267,876	2,429,058
Capital Outlay	-	-	-	-
Total	\$ 2,408,854	\$ 2,608,904	\$ 2,583,271	\$ 2,803,798

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Fees	\$ 74,401	\$ 35,000	\$ 65,000	\$ 55,000
Disposal Fees	911,635	964,800	1,080,000	1,207,340
General Revenues	1,422,818	1,609,104	1,438,271	1,541,458
Total	\$ 2,408,854	\$ 2,608,904	\$ 2,583,271	\$ 2,803,798

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	3.0	4.0	4.0	4.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Public Works/Sanitation	Function: General Government	Fund: 10	Department: 565			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
105650200	SALARIES & WAGES	\$ 236,342	\$ 230,000	\$ 275,700	\$ -	\$ 275,700	16.7%
105650400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105650500	FICA EXPENSE	18,081	18,145	21,090	-	21,090	16.6%
105650600	GROUP INSURANCE EXPENSE	29,250	28,350	30,800	-	30,800	5.3%
105650700	RETIREMENT EXPENSE	26,942	27,040	33,360	-	33,360	23.8%
105650800	DEFERRED COMPENSATION	11,817	11,860	13,790	-	13,790	16.7%
	EMPLOYEE BENEFITS	322,432	315,395	374,740	-	374,740	
105651100	POSTAGE	300	300	300	-	300	0.0%
105651200	PRINTING	500	500	500	-	500	0.0%
105651300	TELEPHONE	3,480	3,480	3,480	-	3,480	0.0%
105651400	TRAINING & TRAVEL	9,750	6,900	14,250	-	14,250	46.2%
105651700	AUTO REPAIR	2,000	200	2,000	-	2,000	0.0%
105651800	UTILITIES	4,350	2,700	4,350	-	4,350	0.0%
105653100	AUTO OPERATING	5,200	3,100	6,000	-	6,000	15.4%
105653300	DEPARTMENTAL SUPPLIES	4,500	4,500	4,500	-	4,500	0.0%
105654500	CONTRACTUAL SERVICES	2,228,237	2,222,736	2,363,853	-	2,363,853	6.1%
105654510	INS-PROPERTY & GENERAL	5,885	6,710	7,850	-	7,850	33.4%
105654600	PROFESSIONAL SERVICES	20,000	15,000	20,000	-	20,000	0.0%
105655300	DUES & SUBSCRIPTIONS	2,270	1,750	1,975	-	1,975	(13.0%)
	OPERATING EXPENDITURES	2,286,472	2,267,876	2,429,058	-	2,429,058	
105657401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105657402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105657403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 2,608,904</u>	<u>\$ 2,583,271</u>	<u>\$ 2,803,798</u>	<u>\$ -</u>	<u>\$ 2,803,798</u>	

Town of

Chartered 1887

Southern Pines

FLEET MAINTENANCE

Narrative: The objective of the Fleet Maintenance Division is to provide regular and preventative maintenance services for all vehicles and equipment operated by the Town. Additionally, the department provides detail records of maintenance and repairs, manages the town fuel system, including inventory and compliance. Fleet Maintenance provides skilled fabrication and welding services and ensures all vehicles meet state inspection criteria. The garage provides specifications for new vehicle purchases and manages disposal of old units.

Performance Measures:

	2020-2021 Actual	2021- 2022 Projected	2022- 2023 Proposed
Preventative Maintenance	163	181	190
State Inspections	99	92	100
Tire Changes/Repaired	150	142	150
Brake Repairs	33	44	45
Misc. Repairs	615	568	570
Total Work Orders	1060	1027	1055

FY 2021-22 Accomplishments: During FY 2021-22, the Fleet Maintenance division successfully met all performance measurement goals applied to the division. The Fleet Maintenance division successfully maintained the vehicles of the Town and performed all required State of North Carolina inspections on the fleet. During FY 2021-22, the division has continued implementing the new fleet management software to improve reporting, inventory control, and work order processing. The division continued its maintenance operations on the Town's fire and police fleets creating more efficiency and reducing downtime for these emergency service vehicles. The Fleet Maintenance Division also continued with its surplus schedule bringing in revenues from replaced or beyond service life vehicles and equipment.

FY 2022-23 Projects: In the upcoming year, the Fleet Maintenance division seeks to continue the advancement of the work order system to improve its preventative maintenance program. The division will continue to work with all departments to improve overall internal customer service.

FLEET MAINTENANCE

Fund: General

Function: General Government

Fleet Maintenance Division Goal: To provide regular an preventive maintenance services for all Town vehicles and equipment.

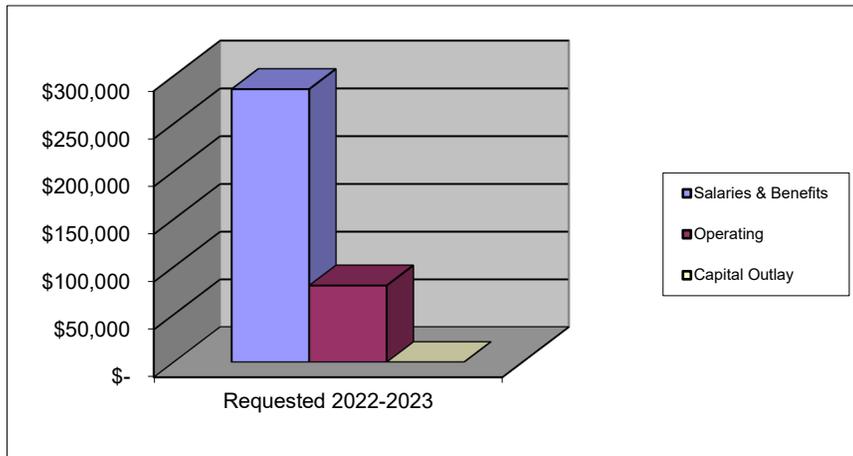
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 259,408	\$ 268,894	\$ 266,448	\$ 286,070
Operating	50,122	72,455	66,083	80,380
Capital Outlay	-	-	-	-
Total	\$ 309,530	\$ 341,349	\$ 332,531	\$ 366,450

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 309,530	\$ 341,349	\$ 332,531	\$ 366,450

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees-Full Time	4.0	4.0	4.0	4.0
Budgeted Employees-Part Time	-	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Fleet Maintenance	Function: General Government	Fund: 10	Department: 580			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
105800200	SALARIES & WAGES	\$ 186,935	\$ 186,142	\$ 200,095	\$ -	\$ 200,095	7.0%
105800300	OVERTIME	1,000	1,000	1,000	-	1,000	0.0%
105800400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
105800500	FICA EXPENSE	14,301	14,315	15,385	-	15,385	7.6%
105800600	GROUP INSURANCE EXPENSE	36,000	34,300	35,200	-	35,200	(2.2%)
105800700	RETIREMENT EXPENSE	21,311	21,334	24,335	-	24,335	14.2%
105800800	DEFERRED COMPENSATION	9,347	9,357	10,055	-	10,055	7.6%
	EMPLOYEE BENEFITS	268,894	266,448	286,070	-	286,070	
105801300	TELEPHONE	1,200	1,020	1,200	-	1,200	0.0%
105801400	TRAINING & TRAVEL	4,500	4,200	7,000	-	7,000	55.6%
105801600	EQUIPMENT MAINTENANCE	3,000	4,239	3,500	-	3,500	16.7%
105801700	AUTO REPAIR	2,000	1,144	2,000	-	2,000	0.0%
105801800	UTILITIES	6,300	4,800	6,300	-	6,300	0.0%
105803100	AUTO OPERATING	3,300	3,785	4,000	-	4,000	21.2%
105803300	DEPARTMENTAL SUPPLIES	25,000	24,000	30,000	-	30,000	20.0%
105804500	CONTRACTUAL SERVICES	18,800	16,200	18,280	-	18,280	(2.8%)
105804510	INS-PROPERTY & GENERAL	7,785	6,125	7,500	-	7,500	(3.7%)
105805300	DUES & SUBSCRIPTIONS	570	570	600	-	600	5.3%
	OPERATING EXPENDITURES	72,455	66,083	80,380	-	80,380	
105807401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
105807402	CAPITAL-MOTOR VEHICLE	-	-	-	-	-	0.0%
105807403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 341,349</u>	<u>\$ 332,531</u>	<u>\$ 366,450</u>	<u>\$ -</u>	<u>\$ 366,450</u>	

Town of

Chartered 1887

Southern Pines

RECREATION & PARKS

Narrative: It is the mission of the Southern Pines Recreation and Parks Department to serve, educate and enhance life for the citizens of Southern Pines. The Southern Pines Recreation and Parks Department maintains quality park & recreation facilities and provides leisure opportunities.

Performance Measures:

	2020--2021	2021-2022	2022-2023
	Actual	Projected	Proposed
Recreation Program Hours Conducted	4,306	4,200	6,400
Enrolled Participants	12,831	13,500	22,000
Outdoor special Event Permits Issued	11	30	40
Rental of Facilities	237	320	450
Trail Miles Maintained	199	214	230
Reservoir Park – Estimated Visitors	247,236	260,000	275,000
Park Mowing (acres)	57	57	57

FY 2021-22 Work continues to progress on various items within the department. In May of 2021, the department acquired a new Director, as well as a new Programs & Aquatics Coordinator. This Coordinator has increased overall recreation programming by 300% in offering various classes within various topical areas. Senior programming has continued to increase beyond Covid as well! Fourteen (14) new programs were created to include trips, lunch outings, as well as a walking with ease program. Social Media presence has increased in many facets: Facebook +119.3% | IG +100%. The department rolled out a new look for the program guide in fall of 21. This included an overall redesign, updated pictures and new programming content, as well as a new name. Ready, Set, Rec! was also turned into a digital flipbook for ease of viewing which is now displayed on department's webpage. The Whitehall property will be seeing a Masterplan which will take us into the 22-23 fiscal year. A disc golf improvement initiative began last fall and sponsorship was secured for all 18 holes. Improvements will include new designed tee signs, tee pads, and benches. A partnership with the Moore County Disc Golf Club will provide 3-4 work days each year to help with maintaining the course. Athletics teamed up with Tennisbloc to offer beginner tennis lessons at Memorial Park with over 40 participants. A 56% increase from the last time tennis was offered. A spring pickleball clinic is also scheduled. Athletics continue to rise above Covid with continued increased numbers in leagues. The town also entered an agreement with AC Sandhills which will prove beneficial for future improvements to the Soccer Complex. The Parks staff replaced signage, built a new pedestrian walking bridge at Whitehall and work continues for improvements at existing parks, as well as greenways. The Parks division is completely digital with the Mobile 311 in tracking and scheduling. Armory infield was extended to accommodate high school baseball, A new pedestrian trail bridge was completed on Whitehall greenway, along with a couple of drainage projects along the greenway trails. An automated paint machine, turf tank was purchased, to improve and streamline ball field lining and improve staff efficiencies. The parks capitalized on reorganizational changes made to promote individuals to higher levels after retirements occurred.

FY 2022-23 In addition to masterplan for Whitehall, facility improvements will be planned for existing areas to include lighting B field (pending budget approval), addition of Skate Park in partnership with Skaters for Moore and upgrades to the dog park. Other improvements include upgrades of benches and picnic tables at the Reservoir Park, rebuilding the Bocce ball court once plans are finalized for a new skate area at Memorial Park, and partnering with Optimist Baseball on building a new batting cage. Trail drain upgrading projects will continue along the Town's greenway system, as well as will look to widen some of the greenway trails at Whitehall to allow better emergency access. Efficiency will be focus as they are performing various responsibilities.

RECREATION

Fund: General

Function: Cultural & Recreation

Recreation Division Goal: To serve, educate and enhance life for the citizens of Southern Pines.

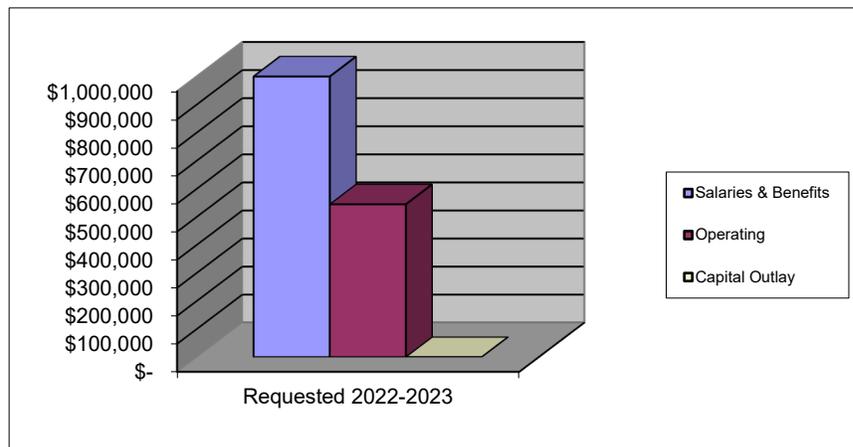
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 837,852	\$ 938,857	\$ 927,781	\$ 999,975
Operating	311,049	489,485	417,455	544,930
Capital Outlay	62,094	43,000	35,185	-
Total	\$ 1,210,995	\$ 1,471,342	\$ 1,380,421	\$ 1,544,905

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Fees	\$ 138,651	\$ 195,000	\$ 152,000	\$ 209,000
Facility Rental Fees	9,188	25,000	20,000	25,000
Grants	500	1,000	500	1,000
General Revenues	1,062,656	1,250,342	1,207,921	1,309,905
Total	\$ 1,210,995	\$ 1,471,342	\$ 1,380,421	\$ 1,544,905

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees-Full Time	13.0	13.0	13.0	13.0
Budgeted Employees-Part Time	31.5	31.5	31.5	31.5

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Recreation	Function: Cultural & Recreation	Fund: 10	Department: 620			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
106200200	SALARIES & WAGES	\$ 677,768	\$ 675,991	\$ 731,140	\$ -	\$ 731,140	7.9%
106200300	OVERTIME	2,500	2,500	2,500	-	2,500	0.0%
106200400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106200500	FICA EXPENSE	52,041	51,905	56,125	-	56,125	7.8%
106200600	GROUP INSURANCE EXPENSE	117,000	108,125	114,400	-	114,400	(2.2%)
106200700	RETIREMENT EXPENSE	62,247	62,045	67,795	-	67,795	8.9%
106200800	DEFERRED COMPENSATION	27,301	27,215	28,015	-	28,015	2.6%
	EMPLOYEE BENEFITS	938,857	927,781	999,975	-	999,975	
106201100	POSTAGE	200	100	200	-	200	0.0%
106201200	PRINTING	3,800	2,000	2,800	-	2,800	(26.3%)
106201300	TELEPHONE	8,500	8,000	8,500	-	8,500	0.0%
106201400	TRAINING & TRAVEL	8,900	11,500	11,100	-	11,100	24.7%
106201500	BUILDING & GROUNDS	64,700	46,750	91,400	-	91,400	41.3%
106201600	EQUIPMENT MAINTENANCE	12,000	15,500	15,000	-	15,000	25.0%
106201700	AUTO REPAIR	8,000	6,000	8,000	-	8,000	0.0%
106201800	UTILITIES	45,000	43,000	45,000	-	45,000	0.0%
106202100	RENT	3,500	1,500	3,500	-	3,500	0.0%
106202200	LEASED EQUIPMENT	-	10,000	-	14,000	14,000	0.0%
106203100	AUTO OPERATING	19,000	22,800	23,000	-	23,000	21.1%
106203300	DEPARTMENTAL SUPPLIES	57,800	66,750	68,850	-	68,850	19.1%
106203500	LAUNDRY & CLEANING	100	100	100	-	100	0.0%
106204500	CONTRACTUAL SERVICES	123,080	93,780	117,930	32,000	149,930	21.8%
106204501	CONTRACTUAL SERV-GRANT	-	-	-	750	750	0.0%
106204510	INS-PROPERTY & GENERAL	33,155	32,500	36,500	-	36,500	10.1%
106204600	PROFESSIONAL SERVICES	35,500	-	-	-	-	-100.0%
106204700	CARD PROCESSING FEE	3,000	3,000	3,000	-	3,000	0.0%
106205200	CHEMICALS	36,000	34,000	36,000	-	36,000	0.0%
106205300	DUES & SUBSCRIPTIONS	2,250	175	2,300	-	2,300	2.2%
106207300	RESERVOIR PARK EXPENSE	25,000	20,000	25,000	-	25,000	0.0%
	OPERATING EXPENDITURES	489,485	417,455	498,180	46,750	544,930	
106207403	CAPITAL-EQUIPMENT	43,000	35,185	-	-	-	0.0%
106207403	CAPITAL-BLDGS/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	43,000	35,185	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,471,342</u>	<u>\$ 1,380,421</u>	<u>\$ 1,498,155</u>	<u>\$ 46,750</u>	<u>\$ 1,544,905</u>	

Town of

Chartered 1887

Southern Pines

LIBRARY

Narrative: The Southern Pines Public Library empowers all citizens of the community to foster connections and find avenues for discovery.

FY 2021-22 Accomplishments:

- Completed rebranding for the Friends of Southern Pines Public Library, which provides program funding, support, and advocacy to the Library. The project included allowing members to join and renew online.
- Provided the community with enrichment training and courses for digital literacy and workplace skills through both small group technology training classes and individual tutoring sessions.
- Identified and cultivated mutually beneficial partnerships with the Moore County Extension office and NC Eco-Explore program to provide both physical learning space in the pollinator garden as well as programs and events centering around the natural world to patrons of all ages.
- Provided the community access to useful digital resources, including new scanning and faxing options as well as new computer workstations- expanding space and privacy for patrons needing to utilize the public computers.
- Staff completed a two-year long project of collection management. The entire physical collection of the library was assessed for relevancy, usage, currency, and patron interest and space was reallocated to give high interest areas room to grow.

FY 2022-23 Projects:

Goal: Make building accessibility a priority.

Objective: Assess and plan revisions to library spaces difficult to navigate or access by some patrons, including those with young children, the elderly, or those with a physical disability.

Goal: Seek to identify and cultivate more mutually beneficial partnerships.

Objective: Look for relevant locations and partners to deliver library services to distinct user groups.

Goal: Continue to develop a plan for cohesive marketing of Library services.

Objective: Seek public input on impressions of the Library and how residents and users receive information by surveying Town residents.

Performance Measures	2019-20 Actual	State Avg 19-20	2020-21 Actual	State Avg 20-21	2021-22 Projected	2022-23 Proposed
Program attendance per capita greater than or equal to the state average	0.97	0.25	- *	- *	.75	1.0
Library visits per capita greater than or equal to state average	4.34	2.13	2.64	1.00	3.0	4.0
Circulation per registered borrower greater than state average	11.34	4.22	19.08	7.95	20.0	25.0
Public service hours per capita greater than state average	0.19	0.14	.75	.11	.75	.75

*FY 20/21 State statistics not currently available for programming data.

LIBRARY

Fund: General

Function: Cultural & Recreation

Library Division Goal: To provide citizens with materials of interest, educational support, reference services, access to information, and opportunities for cultural awareness.

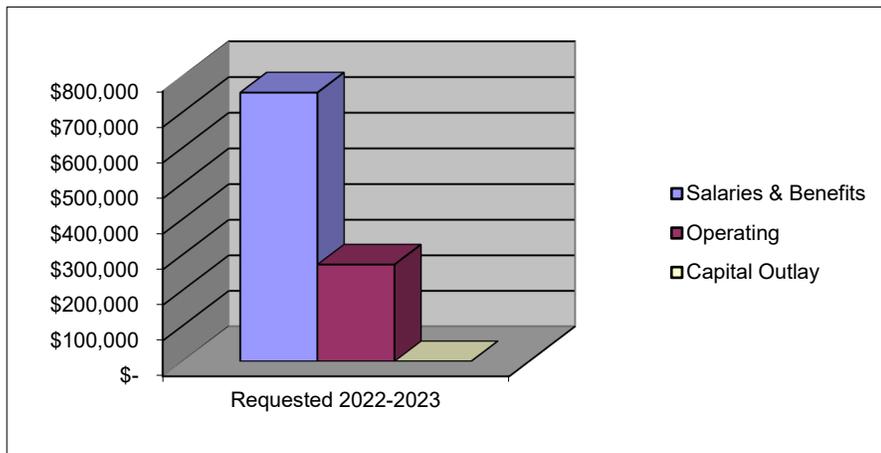
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 619,043	\$ 711,325	\$ 701,320	\$ 754,545
Operating	237,556	268,280	268,121	272,195
Capital Outlay	-	-	-	-
Total	\$ 856,599	\$ 979,605	\$ 969,441	\$ 1,026,740

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
State Aid	\$ 6,159	\$ 6,200	\$ 7,241	\$ 7,500
Grants	1,500	-	-	-
Fees	26,000	43,060	32,000	35,000
General Revenues	822,940	930,345	930,200	984,240
Total	\$ 856,599	\$ 979,605	\$ 969,441	\$ 1,026,740

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees-Full Time	9.0	9.0	9.0	9.0
Budgeted Employees-Part Time	4.0	4.0	4.0	4.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

There are no capital outlay requests in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Library	Function: Cultural & Recreation	Fund: 10	Department: 630			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
106300200	SALARIES & WAGES	\$ 516,055	\$ 513,920	\$ 549,980	\$ -	\$ 549,980	6.6%
106300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106300500	FICA EXPENSE	39,478	37,950	42,075	-	42,075	6.6%
106300600	GROUP INSURANCE EXPENSE	81,000	75,000	79,200	-	79,200	(2.2%)
106300700	RETIREMENT EXPENSE	51,990	51,750	58,935	-	58,935	13.4%
106300800	DEFERRED COMPENSATION	22,802	22,700	24,355	-	24,355	6.8%
	EMPLOYEE BENEFITS	711,325	701,320	754,545	-	754,545	
106301100	POSTAGE	2,000	2,000	2,000	-	2,000	0.0%
106301200	PRINTING	-	-	-	-	-	0.0%
106301300	TELEPHONE	850	850	800	-	800	(5.9%)
106301400	TRAINING & TRAVEL	7,000	5,000	7,000	-	7,000	0.0%
106301600	EQUIPMENT MAINTENANCE	2,000	-	500	-	500	(75.0%)
106301800	UTILITIES	46,000	50,000	52,000	-	52,000	13.0%
106302200	LEASED EQUIPMENT	-	-	-	500	500	0.0%
106303300	DEPARTMENTAL SUPPLIES	35,335	33,700	30,000	-	30,000	(15.1%)
106303400	MATERIALS & LIBRARY BOOKS	100,000	100,000	100,000	-	100,000	0.0%
106303401	STATE AID MATERIALS	6,200	7,241	7,241	1,259	8,500	37.1%
106303403	DONATION EXPENSES	3,000	3,000	3,000	-	3,000	0.0%
106303500	PERIODICALS	6,000	6,000	6,000	2,000	8,000	33.3%
106303600	AUDIO-VISUAL	2,000	2,000	2,000	-	2,000	0.0%
106304500	CONTRACTUAL SERVICES	48,380	49,380	48,380	-	48,380	0.0%
106304510	INS-PROPERTY & GENERAL	4,515	3,950	4,515	-	4,515	0.0%
106305300	DUES & SUBSCRIPTIONS	5,000	5,000	5,000	-	5,000	0.0%
	OPERATING EXPENDITURES	268,280	268,121	268,436	3,759	272,195	
106307401	CAPITAL-SOFTWARE/COMP EQ	-	-	-	-	-	0.0%
106307403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 979,605</u>	<u>\$ 969,441</u>	<u>\$ 1,022,981</u>	<u>\$ 3,759</u>	<u>\$ 1,026,740</u>	

Town of

Chartered 1887

Southern Pines

BUILDING & GROUNDS

Narrative: The Buildings & Grounds Division of Public Works provides expertise, labor, supplies, equipment, and management for the maintenance of all Town-owned buildings and properties. Functions of the division include janitorial and general repair services to Town facilities, maintenance of all Town owned buildings and horticultural services for Town properties. The division maintains the public property trees of our community through routine trimming, hazardous tree takedowns, and a proactive replanting program. The division handles all Town board meeting set-ups and surplus deliveries. The division has ten full time employees, comprised of one horticulture crew, one janitorial crew, one building maintenance crew, one Arborist and the Buildings and Grounds superintendent.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Grounds Maintenance:			
Class A (acres)	1	1	1
Horticulture Services (acres)	43	43	43
Building Maintenance and Janitorial:			
Total Square Footage	150,463	150,463	150,463
Works Orders	5,897	6,850	7,000

FY 2021-22 Accomplishments: The Division assisted with the exterior painting of several of our older buildings to include the Finance Building, the Administration Building and the Campbell House. This year also saw the completion of the Public Works Annex Complex. The horticulture crew worked in conjunction with the Appearance Commission on downtown planter pots as well as planning for upcoming tree planting projects along W. New Hampshire Avenue and adjacent parking lot. The enclosed porch glass at the Campbell House was replaced. The Library is scheduled to receive more interior painting as well as more LED lighting.

FY 2022-23 Projects: The Division is looking at replacing the electrical distribution systems at the Library and the Recreation Center. The boiler pumps at the Police Department will be replaced. The division will continue to work with the Appearance Commission with annual color and tree projects, as well as updating the DCC auditorium lighting with LED lighting.

BUILDING & GROUNDS

Fund: General

Function: General Government

Building & Grounds Division Goal: To provide manpower, supplies, expertise, equipment, and management for the maintenance of Town owned buildings and properties.

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 561,375	\$ 580,653	\$ 577,610	\$ 620,400
Operating	573,351	681,170	645,000	677,300
Capital Outlay	31,485	110,000	41,000	65,000
Total	\$ 1,166,211	\$ 1,371,823	\$ 1,263,610	\$ 1,362,700

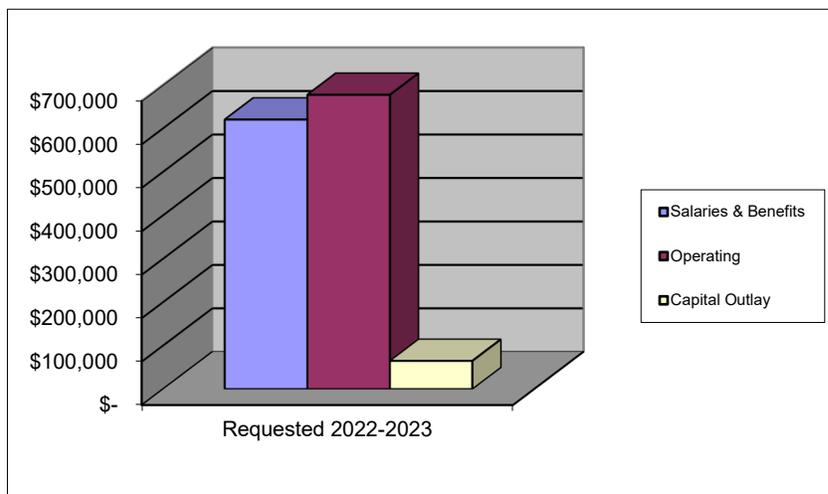
Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
General Revenues	\$ 1,166,211	\$ 1,371,823	\$ 1,263,610	\$ 1,362,700

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees-Full Time	10.0	10.0	10.0	10.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUESTS

Self Propelled Lift

\$ 65,000



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Building & Grounds	Function: General Government	Fund: 10	Department: 640			
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
106400200	SALARIES & WAGES	\$ 392,028	\$ 391,190	\$ 423,270	\$ -	\$ 423,270	8.0%
106400300	OVERTIME	3,500	3,500	3,500	-	3,500	0.0%
106400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
106400500	FICA EXPENSE	30,258	30,195	32,650	-	32,650	7.9%
106400600	GROUP INSURANCE EXPENSE	90,000	87,995	88,000	-	88,000	(2.2%)
106400700	RETIREMENT EXPENSE	45,090	44,995	51,640	-	51,640	14.5%
106400800	DEFERRED COMPENSATION	19,777	19,735	21,340	-	21,340	7.9%
	EMPLOYEE BENEFITS	580,653	577,610	620,400	-	620,400	
106401300	TELEPHONE	6,500	6,500	7,500	-	7,500	15.4%
106401400	TRAINING & TRAVEL	4,000	4,000	4,000	-	4,000	0.0%
106401500	BUILDING & GROUNDS	152,000	150,500	147,000	-	147,000	(3.3%)
106401600	EQUIPMENT MAINTENANCE	11,000	8,000	10,000	-	10,000	(9.1%)
106401700	AUTO REPAIR	5,500	4,000	5,500	-	5,500	0.0%
106401800	UTILITIES	100,000	103,000	105,000	-	105,000	5.0%
106402100	RENT	-	-	-	-	-	0.0%
106403100	AUTO OPERATING	20,000	20,000	24,000	-	24,000	20.0%
106403300	DEPARTMENTAL SUPPLIES	102,000	99,100	102,900	-	102,900	0.9%
106404500	CONTRACTUAL SERVICES	93,700	92,700	114,000	-	114,000	21.7%
106404510	INS-PROPERTY & GENERAL	37,670	40,000	44,000	-	44,000	16.8%
106404600	PROFESSIONAL SERVICES	91,000	81,000	72,000	-	72,000	(20.9%)
106405200	CHEMICALS	16,000	12,000	13,000	-	13,000	(18.8%)
106405300	DUES & SUBSCRIPTIONS	800	700	800	-	800	0.0%
106405700	APPEARANCE COMMISSION	41,000	23,500	27,600	-	27,600	(32.7%)
	OPERATING EXPENDITURES	681,170	645,000	677,300	-	677,300	
106407402	CAPITAL-MOTOR VEHICLE	45,000	41,000	-	-	-	0.0%
106407403	CAPITAL-OTHER EQUIPMENT	65,000	-	65,000	-	65,000	0.0%
106407405	CAPITAL-BLDGS/STRUCTURES	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	110,000	41,000	65,000	-	65,000	
	TOTAL EXPENDITURES	<u>\$ 1,371,823</u>	<u>\$ 1,263,610</u>	<u>\$ 1,362,700</u>	<u>\$ -</u>	<u>\$ 1,362,700</u>	

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Building & Grounds

Function: General Government

Project Title: Self-Propelled Lift

Fund: General

Project Description:

The request is for the new purchase of one self- propelled 2-man lift with 45' boom. This new lift will allow us to more effectively meet the demands of Town when it comes to operations that have historically required the bucket truck. This lift is more stable and more nimble than our current bucket truck. The purchase of this lift will allow us to more safely continue our operations that require lifting an employee for vegetation trimming, building maintenance, holiday decorations and the like.

If purchased, we would seek to surplus the existing bucket truck #984 and share this equipment between the operations for Streets, Recreation & Parks and Buildings & Grounds.

Costs		2022-2023
		\$65,000
Total		\$65,000

TOWN OF SOUTHERN PINES
2022-2023 GENERAL FUND BUDGET
DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Information Technology	ESX Server Replacement	C	\$ 12,000	10-430-7401
	New Position		51,418	10-430-0200,0500, 0600, 0700, 0800
	Information Technology Department Total		63,418	
Police - Patrol	Vehicle Replacements (4)	C	232,000	10-511-7402
	New Positions (2)	N	177,304	10-511-0200,0500, 0600, 0700, 0800
	Police - Patrol Department Total		409,304	
Police - Investigations	Vehicle Replacements (2)	C	104,000	10-515-7402
	Police - Investigations Department Total		104,000	
Fire	Staff Vehicles (2)	C	88,000	10-530-7402
	Extrication Equipment	C	18,000	10-530-7403
	Fire Department Total		106,000	
Planning	New Position	N	47,112	10-540-0200, 0500, 0600, 0700, 0800
	Planning Department Total		47,112	
Street	Paving - Annual	C	900,000	10-560-7300
	Street Department Total		900,000	
Buildings & Grounds	Self propelled lift	N	65,000	10-640-7403
	Buildings & Grounds Department Total		65,000	

GRAND TOTAL \$ 1,694,834

Town of

Chartered 1887

Southern Pines

UTILITY FUND SUMMARY

Enterprise Funds account for the operations that are financed and operated in a manner similar to private business enterprises. The intent of the Governing Body is that the costs of providing goods and services to the Citizens of Southern Pines on a continuing basis be financed or recovered through user charges, or where the Governing Body has decided that periodic determination of net income is appropriate for accountability purposes.

The Utility Fund is the only Enterprise Fund operated by the Town. The Utility Fund accounts for the Town's water and sewer operations.

RETAINED EARNINGS

Retained Earnings are an equity account that reflects the accumulated earnings of an Enterprise Fund.

TOWN OF SOUTHERN PINES WATER RATE SCHEDULE

MINIMUM:

<u>Meter Size</u>	<u>Inside Town</u>	<u>Outside Town</u>
3/4"	\$13.65	\$27.30
1"	22.40	44.80
1 1/2"	47.34	94.68
2"	82.29	164.58
3"	182.22	364.44
4"	322.01	644.02
6"	721.63	1,443.26
8"	1,281.07	2,562.12

VOLUME CHARGE PER 1,000 GALLONS:

<u>Inside Town</u>	<u>Outside Town</u>
\$3.70	\$7.40

*****Rates go in effect July 1, 2022*****

TOWN OF SOUTHERN PINES SEWER RATE SCHEDULE

MINIMUM:

<u>Meter Size</u>	<u>Inside Town</u>	<u>Outside Town</u>
¾"	\$7.10	\$14.20
1"	9.24	18.48
1 ½"	15.24	30.48
2"	23.72	47.44
3"	47.84	95.68
4"	81.60	163.20
6"	178.16	356.32
8"	313.34	626.68

VOLUME CHARGE PER 1,000 GALLONS

<u>Inside Town</u>	<u>Outside Town</u>
\$6.68	\$13.36

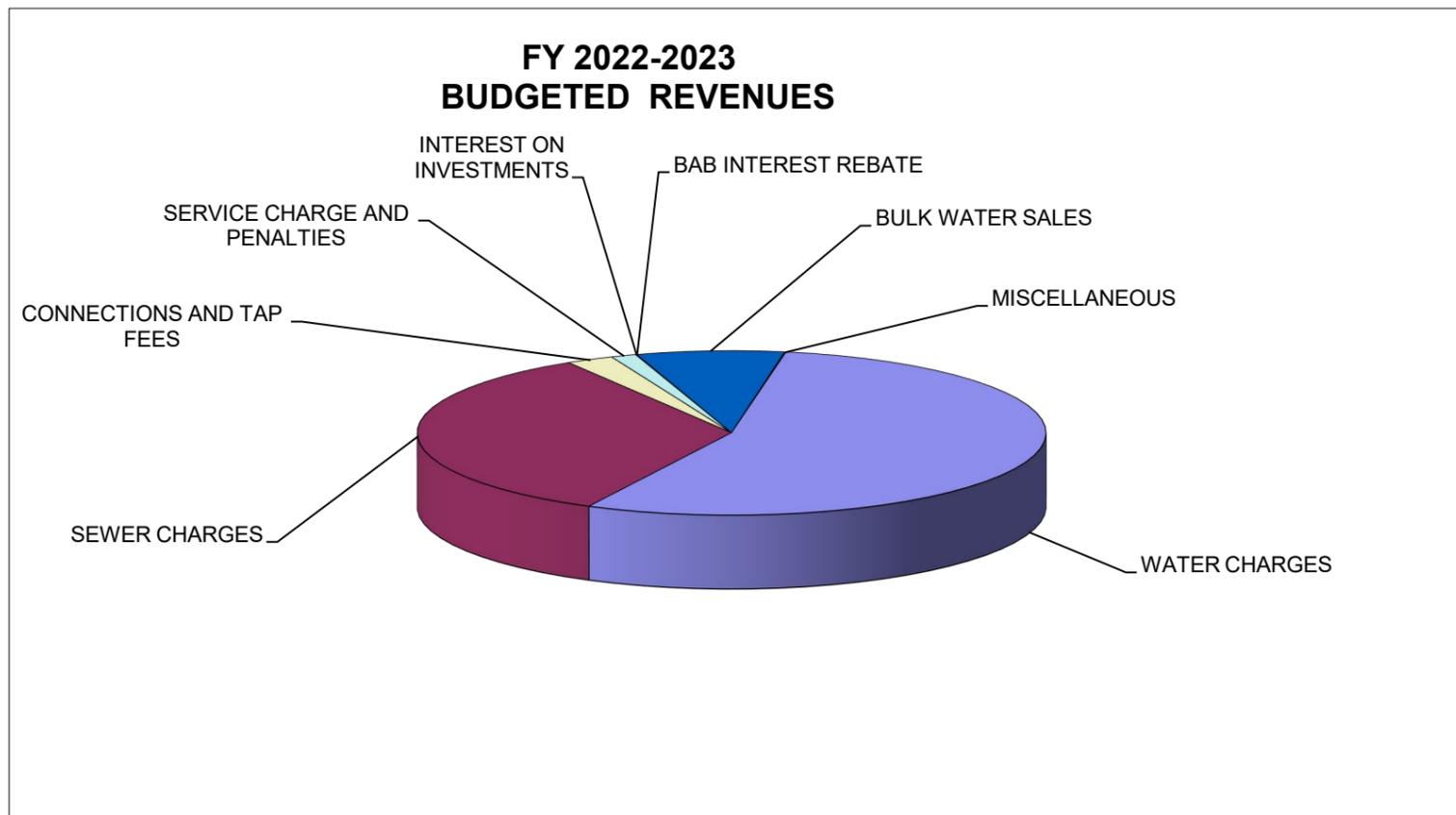
*****Rates go in effect July 1, 2022*****

TOWN OF SOUTHERN PINES
UTILITY FUND
RETAINED EARNINGS SUMMARY
2022-2023

	ACTUAL 2020-2021	BUDGET 2021-2022 as of 05/27/2022	EXPECTED REVENUES EXPENDITURES 2021-2022	BUDGET 2022-2023
Available Retained Earnings - Beginning	\$ 6,527,127	\$ 6,211,614	\$ 6,211,614	\$ 5,636,744
Total Revenues	<u>9,265,940</u>	<u>8,752,310</u>	<u>9,502,675</u>	<u>9,220,701</u>
Total Funds Available	15,793,067	14,963,924	15,714,289	14,857,445
Total Expenditures	7,745,553	8,593,677	7,942,609	8,747,955
Transfers Out	<u>1,835,900</u>	<u>2,134,936</u>	<u>2,134,936</u>	<u>1,089,860</u>
Available Retained Earnings - Ending	<u><u>\$ 6,211,614</u></u>	<u><u>\$ 4,235,311</u></u>	<u><u>\$ 5,636,744</u></u>	<u><u>\$ 5,019,630</u></u>

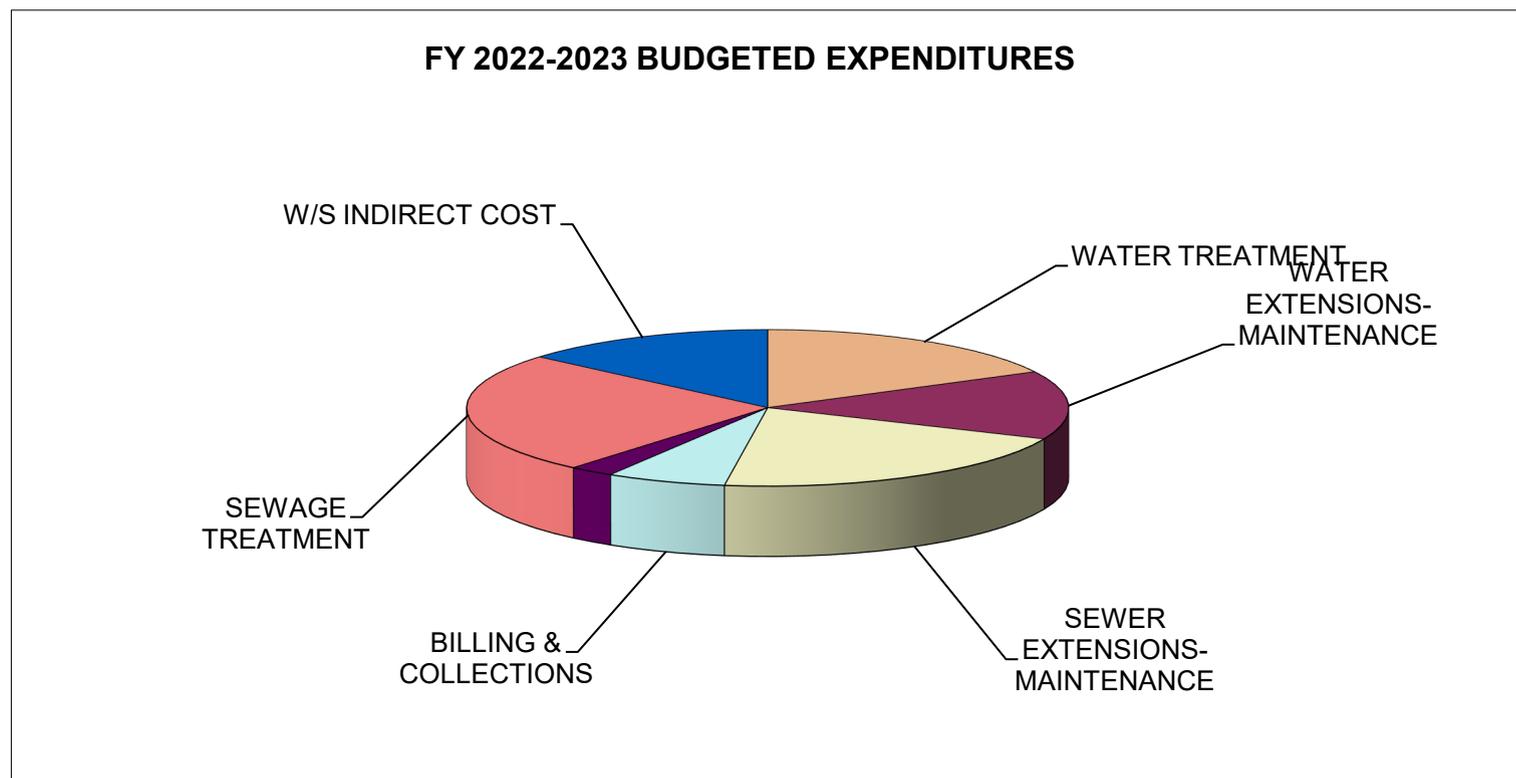
TOWN OF SOUTHERN PINES
UTILITY FUND
SCHEDULE OF REVENUES
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022 as of 07/01/21	BUDGET 2021-2022 as of 05/27/2022	EXPECTED REVENUES 2021-2022	BUDGET 2022-2023
WATER CHARGES	\$ 4,446,032	\$ 4,694,050	\$ 4,904,300	\$ 4,792,499	\$ 4,792,499	\$ 5,044,250	\$ 5,032,124
SEWER CHARGES	2,774,161	2,855,435	3,048,271	2,965,311	2,965,311	3,208,615	3,113,577
CONNECTIONS AND TAP FEES	240,710	316,369	344,782	200,000	200,000	274,262	225,000
SERVICE CHARGE AND PENALTIES	127,324	94,807	148,897	120,000	120,000	127,920	120,000
INTEREST ON INVESTMENTS	111,801	83,594	10,318	9,500	9,500	2,500	5,000
BAB INTEREST REBATE	9,968	3,377	3,424	-	-	-	-
BULK WATER SALES	593,977	593,974	699,966	640,000	640,000	795,128	700,000
MISCELLANEOUS	39,449	11,184	27,792	5,000	5,000	50,000	5,000
GAIN ON SALE OF ASSETS	419,674	21,920	78,190	20,000	20,000	-	20,000
TRANSFER IN-RETAINED EARNINGS	386,713	1,157,167	315,513	325,567	1,976,303	574,870	617,114
TRANSFER OUT-RETAINED EARNINGS	-	-	-	-	-	-	-
TOTAL	\$ 9,149,809	\$ 9,831,877	\$ 9,581,453	\$ 9,077,877	\$ 10,728,613	\$ 10,077,545	\$ 9,837,815



TOWN OF SOUTHERN PINES
UTILITY FUND
CONSOLIDATED EXPENDITURE SUMMARY
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	EXPECTED EXPENDITURES 2021-2022	BUDGET 2022-2023
WATER TREATMENT	\$ 1,366,744	\$ 1,375,734	\$ 1,327,329	\$ 1,558,711	\$ 1,549,186	\$ 1,522,194
WATER EXTENSIONS-MAINTENANCE	918,398	958,735	1,170,972	1,240,329	1,216,207	1,237,365
SEWER EXTENSIONS-MAINTENANCE	763,214	1,267,162	1,117,299	1,661,458	1,048,343	1,814,530
BILLING & COLLECTIONS	425,939	439,613	458,890	537,346	533,040	562,625
FINANCING INTEREST & PRINCIPAL	590,926	590,905	385,912	211,348	211,348	210,715
SEWAGE TREATMENT	1,993,421	1,914,060	2,143,791	2,200,000	2,200,000	2,200,000
W/S INDIRECT COST	1,021,577	1,050,334	1,141,360	1,184,485	1,184,485	1,200,526
OTHER	-	-	-	-	-	-
SUB-TOTAL	7,080,219	7,596,543	7,745,553	8,593,677	7,942,609	8,747,955
TRANSFERS	2,069,590	2,235,334	1,835,900	2,134,936	2,134,936	1,089,860
TOTAL	\$ 9,149,809	\$ 9,831,877	\$ 9,581,453	\$ 10,728,613	\$ 10,077,545	\$ 9,837,815



TOWN OF SOUTHERN PINES
UTILITY FUND
EXPENDITURE BY FUNCTION AND TRANSFERS
2022-2023

	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022 as of 07/01/21	BUDGET 2021-2022 as of 05/27/2022	EXPECTED EXPENDITURES 2021-2022	BUDGET 2022-2023
Water Treatment	\$ 1,366,744	\$ 1,375,734	\$ 1,327,329	\$ 1,558,711	\$ 1,558,711	\$ 1,549,186	\$ 1,522,194
Water Extensions - Maintenance	918,398	958,735	1,170,972	1,240,329	1,240,329	1,216,207	1,237,365
Sewer Extensions - Maintenance	763,214	1,267,162	1,117,299	1,109,458	1,661,458	1,048,343	1,814,530
Billing & Collections	425,939	439,613	458,890	537,346	537,346	533,040	562,625
Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-
Interest Expense, Financing Principal	590,926	590,905	385,912	211,348	211,348	211,348	210,715
Sewage Treatment	1,993,421	1,914,060	2,143,791	2,200,000	2,200,000	2,200,000	2,200,000
W/S Indirect Cost	<u>1,021,577</u>	<u>1,050,334</u>	<u>1,141,360</u>	<u>1,184,485</u>	<u>1,184,485</u>	<u>1,184,485</u>	<u>1,200,526</u>
Total Expenditures	7,080,219	7,596,543	7,745,553	8,041,677	8,593,677	7,942,609	8,747,955
Transfers:							
Transfer to PW Annex Remodel	-	-	-	-	98,736	98,736	-
Transfer to Water Treatment Proc Mod	-	-	305,900	250,000	250,000	250,000	-
Transfer to PeeDee/Pennsylvania Line	-	-	-	139,200	1,139,200	1,139,200	-
Transfer to Lift Station Upgrades/Upfit	-	-	530,000	-	-	-	-
Transfer to Sanitary Sewer Modernization	-	-	750,000	462,000	462,000	462,000	874,360
Transfer to Facility Modernization	-	302,334	-	-	-	-	10,500
Transfer to W&S Improvements	<u>2,069,590</u>	<u>1,933,000</u>	<u>250,000</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>205,000</u>
Total Transfers	2,069,590	2,235,334	1,835,900	1,036,200	2,134,936	2,134,936	1,089,860
Total Expenditures/Transfers	<u>\$ 9,149,809</u>	<u>\$ 9,831,877</u>	<u>\$ 9,581,453</u>	<u>\$ 9,077,877</u>	<u>\$ 10,728,613</u>	<u>\$ 10,077,545</u>	<u>\$ 9,837,815</u>

Town of

Chartered 1887

Southern Pines

WATER TREATMENT PLANT

Narrative: The objective of the Water Treatment Division is to produce potable water that meets or exceeds all state and EPA standards in quantities equal to or higher than the demands of our customers. The Town owns a North Carolina permitted 8.0 MGD potable water production plant that is operated and maintained by a third party, Suez. Operators also maintain elevated and ground storage tanks and booster pump stations. Operators monitor and control distribution pumping and water quality testing and analysis on a daily basis.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Total Gallons Treated, BG	1.182	1.200	1.250
Average Daily Production, MGD	3.238	3.288	3.425
Maximum Day Production, MG	5.8030	5.4842	5.5500
Minimum Day Production, MG	1.3996	0.9420	1.4500

FY 2021-2022 Accomplishments: Suez and the Town worked together to complete several scheduled CIP projects and O&M projects throughout the year. The completed O&M repairs included raw water pump station access road improvements, clearwell & alum/lime tank cleaning and coating, 2000-amp breaker hub replacement, and begun construction of the first phase of the Modernization upgrades. The treatment plant operated uninterrupted during winter storm events with widespread power outages. All four storage tanks were washed out & inspected. Eastman tank's interior coating was removed and recoated.

FY 2022-2023 Projects: Suez and the Town will complete blower and mixer drive replacements, upgrades and new generator at raw water pump station, a new generator at reservoir pump station, a lime storage tank replacement, sludge clarifier piping modifications, and complete the first phase of the Modernization upgrades. Engineering for the next phases of the Modernization projects will begin. Federal Regulations relative to Lead and Copper Rules and PFAS have been changing which may impact testing requirements in the near future.

WATER TREATMENT PLANT

Fund: Utility

Function:

Utility

Water Treatment Plant Division Goal: To provide potable water that meets or exceeds all state and EPA standards.

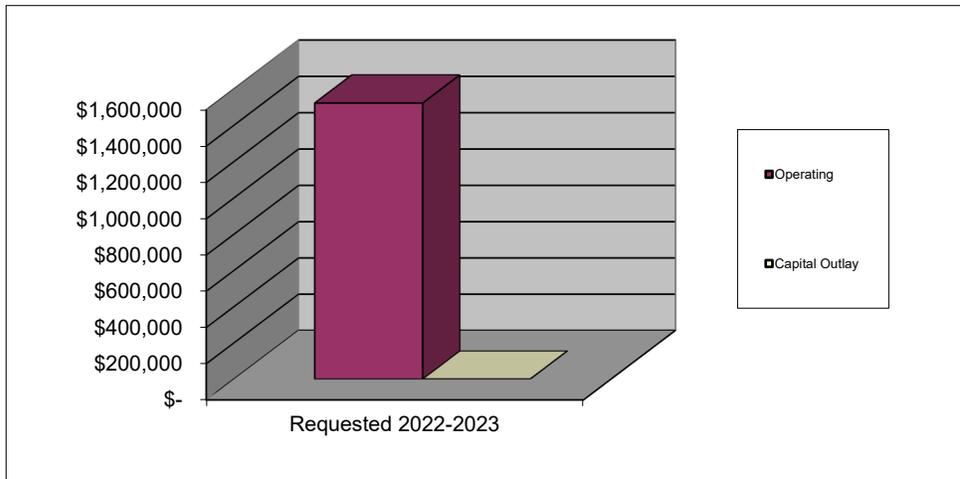
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Operating	\$ 1,327,329	\$ 1,558,711	\$ 1,549,186	\$ 1,522,194
Capital Outlay	-	-	-	-
Total	\$ 1,327,329	\$ 1,558,711	\$ 1,549,186	\$ 1,522,194

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Utility Revenues	\$ 1,327,329	\$ 1,558,711	\$ 1,549,186	\$ 1,522,194

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	-	-	-	-

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUEST

There are no new or capital items requested in this budget.



2022-2023 ANNUAL BUDGET
 DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Water Treatment Plant	Function: Utility Fund			Fund: 60	Department: 710	
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
607101200	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
607101500	BUILDING & GROUNDS	7,500	-	7,500	-	7,500	0.0%
607101600	EQUIPMENT MAINTENANCE	180,100	180,100	50,000	-	50,000	(72.2%)
607101800	UTILITIES	415,000	415,000	440,000	-	440,000	6.0%
607104500	CONTRACTUAL SERVICES	950,086	950,086	1,019,669	-	1,019,669	7.3%
607104510	INS-PROPERTY & GENERAL	6,025	4,000	5,025	-	5,025	(16.6%)
	OPERATING EXPENDITURES	1,558,711	1,549,186	1,522,194	-	1,522,194	
607107402	CAPITAL-MOTOR VEHICLES	-	-	-	-	-	0.0%
607107403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,558,711</u>	<u>\$ 1,549,186</u>	<u>\$ 1,522,194</u>	<u>\$ -</u>	<u>\$ 1,522,194</u>	

Town of

Chartered 1887

Southern Pines

WATER EXTENSIONS/MAINTENANCE

Narrative: The Water Division is responsible for the daily maintenance of the water distribution system, which includes over 259 miles of water mains ranging from 2” to 18” in size and approximately 10,700 water service connections. Maintenance and repair of water mains, valves, fire hydrants, service meters, service lines, and underground utility locating are some of the tasks undertaken. Providing the best potable water service to the customers and responding to problems quickly and professionally are major goals of this division.

Performance Measures:

	2020- 2021 Actual	2021- 2022 Projected	2022-2023 Proposed
New Services Installed	323	320	320
Water Mains Installed (linear feet)	6462	7000	5000
Hydrants Installed	17	15	20
Valves Installed	26	50	40
Water Main Leaks Repaired	53	25	30
Service Leaks Repaired	71	60	65
Water Quality Complaints	32	30	25
Utility Locate Tickets	5246	5200	5000

FY2021-22 Accomplishments – In addition to the typical maintenance items noted above, the Water Extensions Division continues to work closely with Public Works Administration, Engineering, and Planning & Inspections. The East Morganton Road waterline was completed and the Weymouth Pressure Zone was put into service increasing pressure where they were historically low. Coordinated efforts include assistance with design review, shutdowns & operational input associated with new developments and code enforcement of the cross-connection ordinance (99.2% compliance). We provided uninterrupted service through severe winter storm events and widespread power outages and was the only NC water system to host US EPA inspection w/zero discrepancies.

FY2022-23 Projects – The Division will continue to provide excellent quality water and service to the Town while continuing to pursue a number of new Capital Projects. The CIP identified approximately \$12.9M in projects needed over the next 5 years. In FY 22-23 we plan to complete the installation of the Pee Dee Rd / W Pennsylvania Ave water main upgrade and begin the US Highway 1 Transmission main relocation as part of the NCDOT US Highway 1 synchronized street project.

WATER EXTENSION/MAINTENANCE

Fund: Utility

Function:

Utility

Water Extension/Maintenance Division Goal: Responsible for the daily maintenance of the water distribution system.

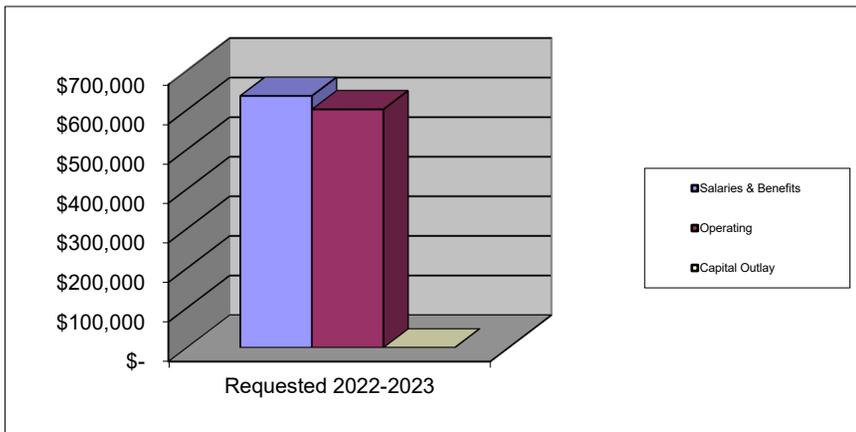
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 511,194	\$ 558,469	\$ 558,515	\$ 635,705
Operating	453,829	521,860	501,620	601,660
Capital Outlay	205,950	160,000	156,072	-
Total	\$ 1,170,973	\$ 1,240,329	\$ 1,216,207	\$ 1,237,365

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Utility Revenues	\$ 1,170,973	\$ 1,240,329	\$ 1,216,207	\$ 1,237,365

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	9	9	9	9

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUEST

There are no new or capital items requested in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Water Extension/Maintenance	Function: Utility Fund		Fund: 60	Department: 730		
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
607300200	SALARIES & WAGES	\$ 371,837	\$ 378,945	\$ 431,315	\$ -	\$ 431,315	16.0%
607300300	OVERTIME	11,250	7,500	11,250	-	11,250	0.0%
607300400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607300500	FICA EXPENSE	29,307	29,565	33,855	-	33,855	15.5%
607300600	GROUP INSURANCE EXPENSE	83,250	79,125	83,600	-	83,600	0.4%
607300700	RETIREMENT EXPENSE	43,671	44,055	53,555	-	53,555	22.6%
607300800	DEFERRED COMPENSATION	19,154	19,325	22,130	-	22,130	15.5%
	EMPLOYEE BENEFITS	558,469	558,515	635,705	-	635,705	
607301100	POSTAGE	1,000	1,000	1,000	-	1,000	0.0%
607301300	TELEPHONE	8,500	7,500	8,500	-	8,500	0.0%
607301400	TRAINING & TRAVEL	6,800	3,800	6,800	-	6,800	0.0%
607301600	EQUIPMENT MAINTENANCE	10,000	12,000	10,000	-	10,000	0.0%
607301700	AUTO REPAIR	10,000	9,000	10,000	-	10,000	0.0%
607301800	UTILITIES	5,000	9,000	10,000	-	10,000	100.0%
607303100	AUTO OPERATING	22,000	18,000	22,000	-	22,000	0.0%
607303300	DEPARTMENTAL SUPPLIES	314,450	315,250	372,500	-	372,500	18.5%
607304500	CONTRACTUAL SERVICES	45,100	47,300	52,600	-	52,600	16.6%
607304510	INS-PROPERTY & GENERAL	36,250	36,250	39,000	-	39,000	7.6%
607304600	PROFESSIONAL SERVICES	38,500	28,800	45,000	-	45,000	16.9%
607304700	UTILITY CUT REPAIR	20,000	10,000	20,000	-	20,000	0.0%
607305300	DUES & SUBSCRIPTIONS	4,260	3,720	4,260	-	4,260	0.0%
	OPERATING EXPENDITURES	521,860	501,620	601,660	-	601,660	
607307402	CAPITAL-MOTOR VEHICLE	70,000	70,000	-	-	-	(100.0%)
607307403	CAPITAL-OTHER EQUIPMENT	90,000	86,072	-	-	-	(100.0%)
	CAPITAL OUTLAY	160,000	156,072	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 1,240,329</u>	<u>\$ 1,216,207</u>	<u>\$ 1,237,365</u>	<u>\$ -</u>	<u>\$ 1,237,365</u>	

Town of

Chartered 1887

Southern Pines

SEWER EXTENSIONS/MAINTENANCE

Narrative: The purpose of the Sewer Maintenance Division is to maintain and improve the sanitary sewer infrastructure which includes the operation of nineteen (19) sewer lift stations and 150+ miles of collection system, to provide trouble free sewer service to our customers through routine maintenance and cleaning of the sewer lines and to satisfy all of the requirements of the Town’s collection system permit issued by the State of North Carolina.

Performance Measures:

	2020- 2021 Actual	2021- 2022 Projected	2022-2023 Proposed
Sewer Taps Installed	216	170	160
Sewer Taps Renewed	31	40	35
Sewer Stoppages – Mains	40	20	30
Sewer Stoppages – Laterals, Town	35	42	30
Sewer Stoppages – Laterals, Customer	99	90	80
Miles Sewer Lines Cleaned	19	31	25
Miles Easement Cleared	12	10	10
Miles Inspected (CCTV)	7	6	7
Sewer Lift Stations Maintained	19	19	19

FY 2021-2022 Accomplishments – In addition to the typical maintenance items noted above, the Sewer Division continues to work closely with Public Works Administration, Engineering and Planning & Inspections. The coordinated efforts include assistance with new main and service installations associated with new developments and design & construction of ARO Sewer Lift Station replacement. The division continues with its annual easement clearing, sewer main lining and manhole rehabilitation of aged infrastructure.

FY 2022-2023 Projects – The Division will continue to provide reliable sewer collection service to the Town while continuing to pursue a number of new Capital Projects. The CIP identified approximately \$6.9MM in projects needed over the next 5 years. In FY 2022-2023 we plan to complete the ARO Lift Station Replacement, the West New York Avenue aerial sewer installation, Longleaf Dam Sewer Relocation, and begin preliminary engineering on various projects. We also plan to install emergency backups at various lift stations and continue the ongoing Sewer System Rehabilitation and Replacement program identified as part of the Asset Management Plan funded by the AIA grant.

SEWER EXTENSION/MAINTENANCE

Fund: Utility

Function:

Utility

Sewer Extension/Maintenance Division Goal: To maintain and improve the sanitary sewer system infrastructure.

Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 459,885	\$ 526,823	\$ 488,778	\$ 577,270
Operating	425,392	582,635	559,565	685,260
Capital Outlay	232,022	552,000	-	552,000
Total	\$ 1,117,299	\$ 1,661,458	\$ 1,048,343	\$ 1,814,530

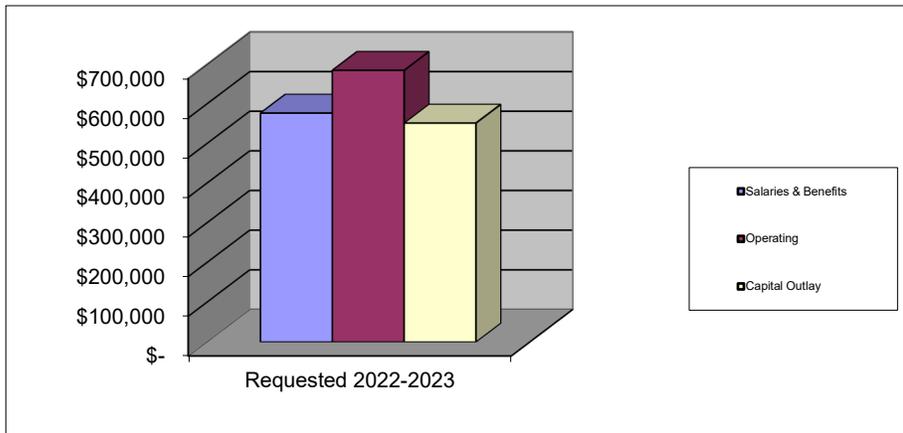
Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Utility Revenues	\$ 1,117,299	\$ 1,661,458	\$ 1,048,343	\$ 1,814,530

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	9	9	9	9

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUEST

Jet Truck Replacement (#52)

\$ 552,000



2022-2023 ANNUAL BUDGET
 DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Sewer Extension/Maintenance	Function: Utility Fund		Fund: 60	Department: 740		
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
607400200	SALARIES & WAGES	\$ 348,140	\$ 325,125	\$ 388,000	\$ -	\$ 388,000	11.4%
607400300	OVERTIME	11,250	7,500	11,250	-	11,250	0.0%
607400400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607400500	FICA EXPENSE	27,493	25,446	30,545	-	30,545	11.1%
607400600	GROUP INSURANCE EXPENSE	81,000	76,155	79,200	-	79,200	(2.2%)
607400700	RETIREMENT EXPENSE	40,970	37,920	48,310	-	48,310	17.9%
607400800	DEFERRED COMPENSATION	17,970	16,632	19,965	-	19,965	11.1%
	EMPLOYEE BENEFITS	526,823	488,778	577,270	-	577,270	
607401100	POSTAGE	500	500	500	-	500	0.0%
607401300	TELEPHONE	12,000	10,500	12,000	-	12,000	0.0%
607401400	TRAINING & TRAVEL	6,100	3,800	6,300	-	6,300	3.3%
607401600	EQUIPMENT MAINTENANCE	63,000	63,000	65,000	-	65,000	3.2%
607401700	AUTO REPAIR	23,000	30,000	25,000	-	25,000	8.7%
607401800	UTILITIES	55,000	55,000	58,000	-	58,000	5.5%
607403100	AUTO OPERATING	25,000	38,000	30,000	-	30,000	20.0%
607403300	DEPARTMENTAL SUPPLIES	154,210	145,210	165,500	-	165,500	7.3%
607404500	CONTRACTUAL SERVICES	133,325	100,135	152,100	-	152,100	14.1%
607404510	INS-PROPERTY & GENERAL	28,590	36,500	39,000	-	39,000	36.4%
607404600	PROFESSIONAL SERVICES	47,500	51,000	100,000	-	100,000	110.5%
607404700	UTILITY CUT REPAIR	28,000	24,000	28,000	-	28,000	0.0%
607405300	DUES & SUBSCRIPTIONS	6,410	1,920	3,860	-	3,860	(39.8%)
	OPERATING EXPENDITURES	582,635	559,565	685,260	-	685,260	
607407402	CAPITAL-MOTOR VEHICLE	552,000	-	552,000	-	552,000	0.0%
607407403	CAPITAL-OTHER EQUIPMENT	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	552,000	-	552,000	-	552,000	
	TOTAL EXPENDITURES	<u>\$ 1,661,458</u>	<u>\$ 1,048,343</u>	<u>\$ 1,814,530</u>	<u>\$ -</u>	<u>\$ 1,814,530</u>	

DEPARTMENTAL NEW CAPITAL REQUESTS DETAIL

Department: Sewer Extensions

Function: Utility

Project Title: Vehicle Replacement #52-Jet/Vac
Truck

Fund: Enterprise

Project Description:

Replace vehicle #52 due to age and increased maintenance costs.

Costs		2022-2023
Vehicle #52 replacement		\$552,000
Total		\$552,000

BILLING & COLLECTIONS

Narrative: The Billing and Collections Division provides utility customers with efficient service regarding water consumption, new service, account drafting, and various other situations with which the customer may need assistance. The Division is also responsible for the accurate monthly billing and collection of water, sewer and solid waste disposal as well as any other fees generated in the utility function.

Other areas handled by this division include the billing and collection of beer and wine license, the sale of cemetery lots, and yard sale permits.

Performance Measures:

	2020-2021 Actual	2021-2022 Projected	2022-2023 Proposed
Water & Sewer Meters Read	122,899	127,161	128,653
Water & Sewer Bills Mailed	103,935	106,886	107,545
Meter Readings (average monthly)	10,242	10,597	10,722
Customer Service Work Orders	7,230	5,832	5,909
Customer Bills Drafted	42,649	46,020	46,980

BILLING & COLLECTIONS

Fund: Utility

Function:

Finance

Billing & Collections Division Goal: To provide utility customers with efficient service regarding billings and other situations the customer may need assistance.

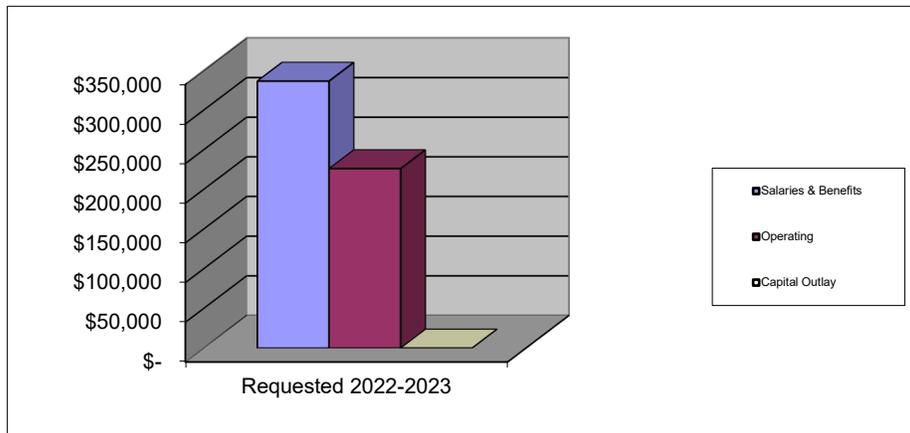
Object of Expenditures	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Salaries & Benefits	\$ 304,936	\$ 328,971	\$ 328,615	\$ 336,500
Operating	153,954	208,375	204,425	226,125
Capital Outlay	-	-	-	-
Total	\$ 458,890	\$ 537,346	\$ 533,040	\$ 562,625

Revenues by Type	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Utility Revenues	\$ 458,890	\$ 537,346	\$ 533,040	\$ 562,625

	Actual FY 2020-21	Budget FY 2021-22	Expected FY 2021-22	Requested FY 2022-23
Budgeted Employees	5.0	5.0	5.0	5.0

2022-2023 CAPITAL OUTLAY DETAIL AND NEW REQUEST

There are no new or capital items requested in this budget.



2022-2023 ANNUAL BUDGET
DETAILED ACTIVITY SPENDING REQUEST

Fiscal Year 2022-2023	Department: Billing & Collections	Function: Finance			Fund: 60	Department: 750	
Object Code	Object Title	2021-2022 Budget as of 05/27/2022	2021-2022 Expected	2022-2023 Continuation	2022-2023 New Budget Requests	2022-2023 Total Request	% Increase (Decrease)
607500200	SALARIES & WAGES	\$ 221,662	\$ 221,375	\$ 234,465	\$ -	\$ 234,465	5.8%
607500400	UNEMPLOYMENT INSURANCE	-	-	-	-	-	0.0%
607500500	FICA EXPENSE	16,957	16,935	17,940	-	17,940	5.8%
607500600	GROUP INSURANCE EXPENSE	54,000	54,000	44,000	-	44,000	(18.5%)
607500700	RETIREMENT EXPENSE	25,269	25,235	28,370	-	28,370	12.3%
607500800	DEFERRED COMPENSATION	11,083	11,070	11,725	-	11,725	5.8%
	EMPLOYEE BENEFITS	328,971	328,615	336,500	-	336,500	
607501100	POSTAGE	48,000	48,000	50,000	-	50,000	4.2%
607501200	PRINTING	750	250	750	-	750	0.0%
607501300	TELEPHONE	350	300	400	-	400	14.3%
607501400	TRAINING & TRAVEL	3,500	2,750	4,500	-	4,500	28.6%
607501600	EQUIPMENT MAINTENANCE	2,650	2,650	3,000	-	3,000	13.2%
607501800	UTILITIES	5,225	4,500	5,225	-	5,225	0.0%
607503300	DEPARTMENTAL SUPPLIES	24,000	23,500	26,250	-	26,250	9.4%
607504500	CONTRACTUAL SERVICES	30,000	30,500	38,000	-	38,000	26.7%
607504510	INS-PROPERTY & GENERAL	2,100	1,875	2,500	-	2,500	19.0%
607504600	PROFESSIONAL SERVICES	33,500	31,800	35,000	-	35,000	4.5%
607504700	CARD PROCESSING FEE	18,000	18,000	20,000	-	20,000	11.1%
607504920	BAD DEBT EXPENSE	40,000	40,000	40,000	-	40,000	0.0%
607505300	DUES & SUBSCRIPTIONS	300	300	500	-	500	66.7%
	OPERATING EXPENDITURES	208,375	204,425	226,125	-	226,125	
607507401	CAPITAL-SOFTWARE/COMP	-	-	-	-	-	0.0%
	CAPITAL OUTLAY	-	-	-	-	-	
	TOTAL EXPENDITURES	<u>\$ 537,346</u>	<u>\$ 533,040</u>	<u>\$ 562,625</u>	<u>\$ -</u>	<u>\$ 562,625</u>	

TOWN OF SOUTHERN PINES
 2022-2023 UTILITY FUND BUDGET
 DEPARTMENTAL NEW AND CAPITAL REQUESTS

DEPARTMENT	REQUEST	CONTINUATION CAPITAL OR NEW REQUEST	AMOUNT	Line Item
Sewer Extensions	Replacement Vehicle Jet Truck (# 72)	C	\$ 552,000	60-730-7402
Sewer Extensions Department Total			552,000	
GRAND TOTAL			<u>\$ 552,000</u>	

CAPTIAL PROJECT FUNDS SUMMARY

Capital Project Funds are used to account for the acquisition and construction of major capital facilities and infrastructure. A project budget that is valid for the duration of the project is adopted for each fund.

**OPEN SPACE
Fund 41**

This fund was established to account solely for the purchase of open space and greenways. Funds from the Recreation - Construction - Open Space capital project were transferred into this fund in fiscal year 2007-2008.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Land	\$ 1,799,962	\$ 1,753,496	\$ 46,466	\$ 1,799,962
Total Expenditures	\$ 1,799,962	\$ 1,753,496	\$ 46,466	\$ 1,799,962

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 9,700	\$ 12,155	\$ (2,455)	\$ 9,700
Transfer In-General Fund	519,262	519,262	-	519,262
Transfer In-Fund 47	126,000	126,000	-	126,000
Transfer In-Fund 59	245,000	245,000	-	245,000
Financing Proceeds	900,000	900,000	-	900,000
Total Revenues	\$ 1,799,962	\$ 1,802,417	\$ (2,455)	\$ 1,799,962

**NICKS CREEK PARKWAY
Fund 42**

The Nicks Creek Capital Project Fund was established for the purpose of future construction of a road extending Nicks Creek from NC 22 to US 15-501. The project budget was adopted in fiscal year 2001-2002.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ -	\$ -	\$ -	\$ -
Transfer Out-Streambank Stabilization	\$ 72,000	\$ 72,000	\$ -	\$ 72,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 72,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 15,000	\$ 18,389	\$ (3,389)	\$ 15,000
Land Exchange Proceeds	57,000	57,000	-	57,000
Total Revenues	\$ 72,000	\$ 75,389	\$ (3,389)	\$ 72,000

**ENTERPRISE INFORMATION AND DOCUMENT MANAGEMENT SYSTEM
Fund 43**

The Enterprise Information and Document Management System Capital Project Fund was established in fiscal year 2009-2010 for the purpose of obtaining an integrated electronic solution for all Town departments and systems.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
ERP Expenditures	\$ 907,059	\$ 723,695	\$ 183,364	\$ 907,059
Transfer Out-CP Library HVAC	225,000	225,000	-	225,000
Total Expenditures	\$ 1,132,059	\$ 948,695	\$ 183,364	\$ 1,132,059

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 14,200	\$ 30,240	\$ (16,040)	\$ 14,200
Transfer In-CP Police Station	240,500	240,500	-	240,500
Transfer In-CP Patrick Road	49,985	49,985	-	49,985
Transfer In-Utility Fund	256,500	256,500	-	256,500
Transfer In-General Fund	570,874	570,874	-	570,874
Total Revenues	\$ 1,132,059	\$ 1,148,099	\$ (16,040)	\$ 1,132,059

PARKING LOT PROJECT
Fund 44

The Parking Lot Capital Project Fund is being established for the purpose of construction and renovation of parking lots owned by the Town. The project budget will be adopted in fiscal year 2018-2019 with initial funding transferred from the General Fund.

Expenditures by Type	FY 2021-22 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 288,000	\$ 210,087	\$ 77,913	\$ 388,000
Total Expenditures	\$ 288,000	\$ 210,087	\$ 77,913	\$ 388,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ 7,188	\$ (7,188)	\$ -
Transfer In - General Fund	288,000		288,000	388,000
Total Revenues	\$ 288,000	\$ 7,188	\$ 280,812	\$ 388,000

STORM WATER IMPROVEMENTS
Fund 46

The Storm Water Improvements Capital Project Fund is established for the purpose of designing and installing storm water infrastructure. Funding for this project was transferred from the General Fund in fiscal year 2007-08.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 571,500	\$ 520,824	\$ 50,676	\$ 571,500
Total Expenditures	\$ 571,500	\$ 520,824	\$ 50,676	\$ 571,500

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 22,500	\$ 35,588	\$ (13,088)	\$ 22,500
Transfer In-CP Patrick Road	50,000	50,000	-	50,000
Transfer In-General Fund	499,000	499,000	-	499,000
Total Revenues	\$ 571,500	\$ 584,588	\$ (13,088)	\$ 571,500

**BIKE TRANSPORTATION PROJECT
Fund 49**

The Bike Transportation Plan Capital Project Fund was established for the purpose of developing bike routes, bike signage and policies and procedures as identified in the approved bike plan. Funding for the project was transferred from the General Fund in fiscal year 2011-12.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 278,000	\$ 41,674	\$ 236,326	\$ 278,000
Total Expenditures	\$ 278,000	\$ 41,674	\$ 236,326	\$ 278,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In - General Fund	\$ 140,000	\$ 140,000	\$ -	\$ 140,000
Transfer In - CP Patrick Road	138,000	138,000	-	138,000
Interest	-	9,397	(9,397)	-
Total Revenues	\$ 278,000	\$ 287,397	\$ (9,397)	\$ 278,000

**STREAMBANK STABILIZATION
Fund 50**

The Streambank Stabilization Capital Project Fund is established for the purpose of stabilizing the erosion of the streambank behind the Fire and Police Stations. The fund was established with a project ordinance in fiscal year 2019-2020 and will be funded by a transfer from the General Fund in fiscal year 2020-21.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 711,484	\$ 44,822	\$ 666,662	\$ 711,484
Total Expenditures	\$ 711,484	\$ 44,822	\$ 666,662	\$ 711,484

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ 261	\$ (261)	\$ -
Transfer In-General Fund	459,484	459,484	-	459,484
Transfer In-General Cap Reserve Fund	180,000	180,000	-	180,000
Transfer In-Nicks Creek	72,000	72,000	-	72,000
Total Revenues	\$ 711,484	\$ 711,745	\$ (261)	\$ 711,484

FACILITY MODERNIZATION FUND
Fund 52

The Facility Modernization Fund was established for the purpose of addressing immediate needs of Town owned buildings as designated by the 2019 Facility Condition Assessment, commissioned by the Town. Funding for the project will be derived from both the General and Enterprise Funds, dependent on, and specific to, the use of the individual facility.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction - Water Treatment Facility - EF	\$ 198,500	\$ 2,715	\$ 195,785	\$ 198,500
Construction - Building Repair & Renovation - GF	416,567	255,139	161,428	608,542
Construction - Building Repair & Renovation - UF	103,834	87,689	16,145	114,334
Total Expenditures	\$ 718,901	\$ 345,543	\$ 373,358	\$ 921,376

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In-General Fund	\$ 416,567	\$ 416,567	\$ -	\$ 608,542
Transfer In-Enterprise Fund	302,334	302,334	-	312,834
Interest	-	11,000	(11,000)	-
Total Revenues	\$ 718,901	\$ 729,901	\$ (11,000)	\$ 921,376

RESERVOIR DAM IMPROVEMENTS
Fund 53

The Reservoir Dam Improvement Fund was established for the purpose of funding and tracking of various projects to rehabilitate and upgrade the Dam facilities at Reservoir Park. Funding for the project was initiated from the General Fund in fiscal year 2021-2022.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Design & Construction	\$ 75,000	\$ 53,820	\$ 21,180	\$ 175,000
Total Expenditures	\$ 75,000	\$ 53,820	\$ 21,180	\$ 175,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In - General Fund	\$ 75,000	\$ 75,000	\$ -	\$ 175,000
Interest	-	32	(32)	-
Total Revenues	\$ 75,000	\$ 75,032	\$ (32)	\$ 175,000

UNPAVED STREET PROJECT
Fund 55

The Unpaved Street Capital Project Fund was established for the purpose of paving existing Town streets that are currently unimproved. Funding for the project was initiated from the General Fund in fiscal year 2014-2015.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 657,500	\$ 645,791	\$ 11,709	\$ 657,500
Total Expenditures	\$ 657,500	\$ 645,791	\$ 11,709	\$ 657,500

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In - General Fund	\$ 657,500	\$ 657,500	\$ -	\$ 657,500
Interest	-	11,162	(11,162)	-
Total Revenues	\$ 657,500	\$ 668,662	\$ (11,162)	\$ 657,500

SIDEWALKS - PHASE II
Fund 57

The Sidewalks-Phase II Capital Project Fund will be established for the purpose of paving existing Town sidewalks that are currently unimproved. Funding to begin the project was transferred from the General Fund in fiscal year 2016-2017.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 1,057,877	\$ 836,195	\$ 221,682	\$ 1,257,877
Total Expenditures	\$ 1,057,877	\$ 836,195	\$ 221,682	\$ 1,257,877

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In - CP Sidewalks	\$ 46,727	\$ 46,727	\$ -	\$ 46,727
Transfer In - General Fund	1,011,150	1,011,150	-	1,211,150
Interest	-	10,954	(10,954)	-
Total Revenues	\$ 1,057,877	\$ 1,068,831	\$ (10,954)	\$ 1,257,877

RECREATION IMPROVEMENTS
Fund 58

The Recreation Improvements Capital Project Fund was established for the purpose of various recreation park improvements. Funding to initiate the project was transferred from the General Fund in fiscal year 2016-2017.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 499,500	\$ 349,430	\$ 150,070	\$ 499,500
Total Expenditures	\$ 499,500	\$ 349,430	\$ 150,070	\$ 499,500

Revenues by Type	FY 2021-2021 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In - General Fund	\$ 499,500	\$ 499,500	\$ -	\$ 499,500
Interest	-	4,054	(4,054)	-
Total Revenues	\$ 499,500	\$ 503,554	\$ (4,054)	\$ 499,500

GENERAL CAPITAL RESERVE FUND
Fund 59

The General Capital Reserve Fund was established to accumulate funds for the purpose of acquisition, renovation, and/or construction of major capital facilities and improvements to the Town's infrastructure. Primary funding is from the General Fund by ordinance in fiscal year 2015-2016.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer to Capital Project Funds	\$ 8,196	\$ -	\$ 8,196	\$ 8,196
Transfer Out - Open Space	245,000	245,000	-	245,000
Transfer Out - CP Bld Renovation	87,500	87,500	-	87,500
Transfer Out - CP Streambank Stab	180,000	180,000	-	180,000
Total Expenditures	\$ 520,696	\$ 512,500	\$ 8,196	\$ 520,696

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In - General Fund	\$ 112,500	\$ 112,500	\$ -	\$ 112,500
Transfer In - CP Fiber Optics	2,120	2,120	-	2,120
Transfer In - CP Public Access Road	27,590	27,590	-	27,590
Transfer In - CP Patrick Road	80,773	80,773	-	80,773
Transfer In - CP Public Safety Commun	3,697	3,697	-	3,697
Transfer In - CP Library HVAC	161	161	-	161
Transfer In - CP Fire Sub Station	273,642	273,642	-	273,642
Transfer In - CDBG TYR Tactiical	620	620	-	620
Transfer In - CP Downtown Park	6,748	6,748	-	6,748
Transfer In - CP Pool Park	12,740	12,740	-	12,740
Transfer In - CP Building Renovations	105	105	-	105
Interest	-	8,381	(8,381)	-
Total Revenues	\$ 520,696	\$ 529,077	\$ (8,381)	\$ 520,696

**WARRIOR WOODS LIFT STATION
Fund 61**

The Warrior Wood Lift Station Capital Project Fund was established for the purpose of upgrades to the lift station which will increase capacity and meet expected future demand. The project budget was adopted in fiscal year 2018-2019 with initial funding transferred from the Utility Fund and the Sewer Impact Fund.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 1,513,200	\$ 662,907	\$ 850,293	\$ 1,717,038
Total Expenditures	\$ 1,513,200	\$ 662,907	\$ 850,293	\$ 1,717,038

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer In-Utility Fund	\$ 263,750	\$ 263,750	\$ -	\$ 263,750
Transfer In-System Development Fees	402,900	402,900	-	606,738
Transfer In-Sewer Impact Fees	846,550	846,550	-	846,550
Interest	-	23,463	(23,463)	-
Total Revenues	\$ 1,513,200	\$ 1,536,663	\$ (23,463)	\$ 1,717,038

NORTH PRESSURE WATER ZONE
Fund 62

The North Pressure Zone Capital Project Fund was established for the purpose of increasing domestic pressures for the Town's customers. The fund was established with a project ordinance in fiscal year 2017-2018 and was funded by the Utility Fund.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 760,000	\$ -	\$ 760,000	\$ 760,000
Total Expenditures	\$ 760,000	\$ -	\$ 760,000	\$ 760,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 10,000	\$ 33,771	\$ (23,771)	\$ 10,000
Transfer In-Utility Fund	750,000	750,000	-	750,000
Total Revenues	\$ 760,000	\$ 783,771	\$ (23,771)	\$ 760,000

**SANITARY SEWER MODERNIZATION
Fund 63**

The Sanitary Sewer Modernization Capital Project Fund was established for the purpose to identify, investigate, rehabilitate and/or replace the Town's sewer infrastructure. The fund was established with a project ordinance in fiscal year 2019-2020 and will be funded by the Utility Fund.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 1,258,590	\$ 667,384	\$ 591,206	\$ 2,240,532
Total Expenditures	\$ 1,258,590	\$ 667,384	\$ 591,206	\$ 2,240,532

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ 1,876	\$ (1,876)	\$ -
Transfer In - System Development Fees	46,590	46,590	-	154,172
Transfer In-Utility Fund	1,212,000	1,212,000	-	2,086,360
Total Revenues	\$ 1,258,590	\$ 1,260,466	\$ (1,876)	\$ 2,240,532

**WATER TREATMENT PROCESS MODERNIZATION
Fund 66**

The Water Treatment Process Modernization Fund is being established for the purpose of modernizing equipment and processes at the Water Treatment Plant. The project budget will be adopted in fiscal year 2019-2020 with initial funding from the Utility Fund and the Capital Project Fund- Water Distribution.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 3,288,466	\$ 990,745	\$ 2,297,721	\$ 3,954,098
Total Expenditures	\$ 3,288,466	\$ 990,745	\$ 2,297,721	\$ 3,954,098

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 21,600	\$ 38,779	\$ (17,179)	\$ 21,600
Transfer In-CP Water Distribution	1,212,000	1,212,000	-	1,212,000
Transfer In- System Development Fees	165,966	165,966	-	831,598
Transfer In-Utility Fund	1,888,900	1,888,900	-	1,888,900
Total Revenues	\$ 3,288,466	\$ 3,305,645	\$ (17,179)	\$ 3,954,098

**WATER & SEWER IMPROVEMENT FUND
WATER DISTRIBUTION UPGRADES & MAINTENANCE
Fund 72**

The Water Distribution Capital Project Fund is established for the purpose of improvements to the water distribution system. The project budget was adopted in fiscal year 2021-2022 with funding from the prior water distribution capital project fund.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 471,398	\$ -	\$ 471,398	\$ 601,398
Total Expenditures	\$ 471,398	\$ -	\$ 471,398	\$ 601,398

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ -	\$ -	\$ -
Transfer In-CP Water Distribution System	471,398	471,398	-	471,398
Transfer In - Utility Fund			-	130,000
			-	-
Total Revenues	\$ 471,398	\$ 471,398	\$ -	\$ 601,398

**WATER & SEWER IMPROVEMENT FUND
SEWER COLLECTION UPGRADES & MAINTENANCE
Fund 72**

The Sewer Collection Capital Project Fund is established for the purpose of funding upgrades & maintenance to the sewer collection system. The project budget was adopted in fiscal year 2021-2022 with funding from the prior sewer collection capital project fund.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 499,018	\$ -	\$ 499,018	\$ 574,018
Total Expenditures	\$ 499,018	\$ -	\$ 499,018	\$ 574,018

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ -	\$ -	\$ -
Transfer In-CP Sewer Collection System	499,018	499,018	-	499,018
Transfer In-Utility Fund	-	-	-	75,000
Total Revenues	\$ 499,018	\$ 499,018	\$ -	\$ 574,018

LIFT STATION UPGRADES
Fund 69

The Lift Station Upgrades Capital Project Fund was established for the purpose of upgrading area Town lift stations to increase capacity in lift station's sewer basin. The fund was established with a project ordinance in fiscal year 2019-2020 and will be funded by the Utility Fund.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Construction	\$ 1,007,000	\$ 301,636	\$ 705,364	\$ 1,007,000
Total Expenditures	\$ 1,007,000	\$ 301,636	\$ 705,364	\$ 1,007,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ 1,137	\$ (1,137)	\$ -
Transfer In - Sewer Improvement Fund	477,000	477,000	-	477,000
Transfer In-Utility Fund	530,000	530,000	-	530,000
Total Revenues	\$ 1,007,000	\$ 1,008,137	\$ (1,137)	\$ 1,007,000

**PEEDEE/PENNSYLVANIA ROAD LINE REPLACEMENT
Fund 74**

The PeeDee/Pennsylvania Line Replacement Capital Project Fund was established for the purpose of upgrading the existing 10" waterline with a 16" transmission main. The fund was established with a project ordinance in fiscal year 2019-2020 and was funded by transfers from Water Impact Fees.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Design & Construction	\$ 3,492,726	\$ 118,133	\$ 3,374,593	\$ 3,859,470
Total Expenditures	\$ 3,492,726	\$ 118,133	\$ 3,374,593	\$ 3,859,470

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through May 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ 6,922	\$ (6,922)	\$ -
Transfer In-Water System Dev Fees	404,757	404,757	-	771,501
Transfer In-Utility Fund	1,139,200	1,139,200	-	1,139,200
Transfer In-Impact Fees	1,839,317	1,839,317	-	1,839,317
Transfer In-E. Morganton Rd Sys. Dev Fees	17,249	17,249	-	17,249
Transfer In- E. Morganton Rd Impact Fees	84,251	84,251	-	84,251
Transfer In-E. Morganton Rd	7,952	7,952	-	7,952
Total Revenues	\$ 3,492,726	\$ 3,499,648	\$ (6,922)	\$ 3,859,470

**MIDLAND ROAD WATER LINE REPLACEMENT
Fund 75**

The Midland Road Waterline Replacement Capital Project Fund was established for the purpose of upgrading the existing 6" waterline with a 12" water main. The fund was established with a project ordinance in fiscal year 2019-2020 and was funded by transfers from Water Impact Fees.

Expenditures by Type	FY 2020-2021 Project Authorization	Transactions Through March 2021	Balance FY 2020-2021	FY 2021-2022 Project Authorization
Design & Construction	\$ 160,438	\$ -	\$ 160,438	\$ 160,438
				\$ -
Total Expenditures	\$ 160,438	\$ -	\$ 160,438	\$ 160,438

Revenues by Type	FY 2020-2021 Project Authorization	Transactions Through March 2021	Balance FY 2020-2021	FY 2021-2022 Project Authorization
Interest	\$ -	\$ 561	\$ (561)	\$ -
Transfer In-Impact Fees	160,438	160,438	-	160,438
Total Revenues	\$ 160,438	\$ 160,999	\$ (561)	\$ 160,438

Town of

Chartered 1887

Southern Pines

OTHER FUNDS SUMMARY

Cemetery Perpetual Care Permanent Fund – Established to account for funds that are restricted for the purpose of beautifying and maintaining the municipal cemetery.

Revenue/Grant Project Fund - Established to account for funding, expenditures and reporting of funds related to the America Rescue Plan Act.

Water System Development Fees - Established to account for fees to be utilized in the manner described in the Water Capital Reserve Fund Resolution.

Sewer System Development Fees – Established to account for fees to be utilized in the manner described in the Sewer Capital Reserve Fund Resolution.

CEMETERY PERPETUAL CARE FUND
Fund 22

The Cemetery Perpetual Care Fund was established for the perpetual care of the municipal cemetery. The income from the fund is restricted for the purpose of beautifying and maintaining the cemetery.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Reserved for Future Expense	\$ 94,500	\$ -	\$ 94,500	\$ 94,500
Total Expenditures	\$ 94,500	\$ -	\$ 94,500	\$ 94,500

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ 14,500	\$ 14,446	\$ 54	\$ 14,500
Sale of Plots	80,000	76,415	3,585	80,000
Total Revenues	\$ 94,500	\$ 90,861	\$ 3,639	\$ 94,500

**AMERICA RESCUE PLAN
Fund 24**

The America Rescue Plan Act was passed to assist government units in recovery from financial crisis caused by COVID-19. A special revenue/grant project ordinance was established and adopted in 2021 to account for the funding, expenditures and reporting.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Standard Allowance - Unassigned	\$ 4,671,000	\$ -	\$ 4,671,000	\$ 4,671,000
Total Expenditures	\$ 4,671,000	\$ -	\$ 4,671,000	\$ 4,671,000

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Interest	\$ -	\$ 857	\$ (857)	\$ -
ARPA Funds	4,671,000	2,335,574	2,335,426	4,671,000
Total Revenues	\$ 4,671,000	\$ 2,336,431	\$ 2,334,569	\$ 4,671,000

**CAPITAL RESERVE FUND
WATER SYSTEM DEVELOPMENT FEES
Fund 64**

The Capital Reserve Fund - Water System Development Fees is being established for the purpose of accounting for water system development fees to be utilized in the manner described in the Water Capital Reserve Fund Resolution. The fund was established with a project ordinance in fiscal year 2018-2019 and was funded from the Water Capital Project Funds.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Available for Future Capital Improv - Water	\$ 379,375	\$ 379,375	\$ -	\$ -
Transfer to Penn/Pee Dee Road	404,757	404,757	-	771,501
Transfer to Water Treatment Modernization	165,966	165,966	-	831,598
Transfer to East Morganton Road	175,928	175,928	-	175,928
Total Expenditures	\$ 1,126,026	\$ 1,126,026	\$ -	\$ 1,779,027

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
System Development Fees - Water	\$ 1,126,026	\$ 1,772,980	\$ (646,954)	\$ 1,779,027
Interest	-	4,661	(4,661)	-
Total Revenues	\$ 1,126,026	\$ 1,777,641	\$ (651,615)	\$ 1,779,027

**CAPITAL RESERVE FUND
SEWER SYSTEM DEVELOPMENT FEES
Fund 65**

The Capital Reserve Fund - Sewer System Development Fees is being established for the purpose of accounting for water system development fees to be utilized in the manner described in the Sewer Capital Reserve Fund Resolution. The fund was established with a project ordinance in fiscal year 2018-2019 and was funded from the Sewer Capital Project Funds.

Expenditures by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
Transfer to Capital Improvements - Sewer	\$ 203,132	\$ 203,132	\$ -	\$ -
Transfer to Sanitary Sewer	46,590	46,590	-	154,172
Transfer to Warrior Woods	402,900	402,900	-	606,738
Total Expenditures	\$ 652,622	\$ 652,622	\$ -	\$ 760,910

Revenues by Type	FY 2021-2022 Project Authorization	Transactions Through March 2022	Balance FY 2021-2022	FY 2022-2023 Project Authorization
System Development Fees - Sewer	\$ 652,622	\$ 754,399	\$ (101,777)	\$ 760,910
Interest	-	3,459	(3,459)	-
Total Revenues	\$ 652,622	\$ 757,858	\$ (105,236)	\$ 760,910

Town of

Chartered 1887

Southern Pines

DEBT SERVICE

The Town does not have any outstanding general obligation bonds as of 06/30/22 in either the General or Utility Funds.

The Town's bond ratings are as follows:

Standard and Poors	AA-
Moody's Investment Service	A2
North Carolina Municipal Council	86

The North Carolina General Statutes are very specific about the amount of general long term debt that can be issued by local governments. The statutes state that long-term debt issued cannot exceed eight percent of the assessed valuation of the governmental unit. The legal debt limit of the Town as of June 30, 2021 is shown in the following table.

Assessed Valuations		\$ 2,803,968,555
Debt Limit 8% of assessed valuations		\$ 224,317,484
Amount of debt applicable to debt limit:		
Outstanding debt evidenced by bonds	-	
Unissued bonds authorized by existing orders	-	
Outstanding debt not evidenced by bonds:		
Installment financing	8,284,742	
Total	8,284,742	
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	-	
Net Debt	8,284,742	
LEGAL DEBT MARGIN		\$ 216,032,742

The Town has installment financing outstanding debt principal totaling \$6,821,613 as of 06/30/22. The outstanding amount represents the financing of the Police facility in 2008, the financing of the Automatic Meter Reading project in 2013, the financing of the Pierce Fire Pumper vehicle in 2020, the financing of the Public Works Annex Campus remodel in 2021, financing the Whitehall Land Tract purchase and the refinancing of the Fire Sub-Station installment financing in 2021.

The following is a schedule of the Town's total debt service principal and interest payments:

	Principal	Interest	Total
<u>General Obligation Bonds:</u>			
FY 2021-22	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Installment Financing

Pierce Fire Pumper Truck due semi-annually to 2025; interest at 1.91%

FY 2022-2023	\$ 129,953	\$ 6,973	\$ 136,926
FY 2023-2024	132,447	4,479	136,926
FY 2024-2025	134,989	1,937	136,926
Total	<u>\$ 397,389</u>	<u>\$ 13,389</u>	<u>\$ 410,778</u>

Police facility, issued 2008; due semi-annually to 2024; interest at 3.73%

FY 2022-2023	\$ 433,333	\$ 20,204	\$ 453,537
FY 2023-2024	216,667	4,041	220,708
Total	<u>\$ 650,000</u>	<u>\$ 24,245</u>	<u>\$ 674,245</u>

Fire Sub-Station, reissued 2021, due semi-annually to 2033; interest at 2.06%

FY 2022-2023	\$ 348,543	\$ 77,185	\$ 425,728
FY 2023-2024	348,543	70,005	418,548
FY 2024-2025	348,543	62,825	411,368
FY 2025-2033	2,788,347	244,120	3,032,467
Total	<u>\$ 3,833,976</u>	<u>\$ 454,135</u>	<u>\$ 4,288,111</u>

	Principal	Interest	Total
<u>Installment Financing (continued)</u>			
Automatic Meter Reading project, issued 2013, due semi-annually to 2023; interest at 1.85%			
FY 2022-2023	\$ 173,581	\$ 2,412	\$ 175,993
Total	<u>\$ 173,581</u>	<u>\$ 2,412</u>	<u>\$ 175,993</u>
Public Works Annex Campus Remodel to 2036; interest at 1.91%			
FY 2022-2023	\$ 83,333	\$ 21,885	\$ 105,218
FY 2023-2024	83,333	20,294	103,627
FY 2024-2025	83,333	18,702	102,035
FY 2025-2036	916,668	100,673	1,017,341
Total	<u>\$ 1,166,667</u>	<u>\$ 161,554</u>	<u>\$ 1,328,221</u>
Whitehall Land, issued 2021, due semi-annually to 2024; interest at 1.91%			
FY 2022-2023	\$ 300,000	\$ 10,028	\$ 310,028
FY 2023-2024	300,000	4,297	304,297
Total	<u>\$ 600,000</u>	<u>\$ 14,325</u>	<u>\$ 614,325</u>

Town of

Chartered 1887

*S*outhern *S*ines

FY 2022-23 Vehicle Replacements

GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Police	515	8503	2013	Chevrolet Tahoe
General	Police	515	8913	2014	Chevrolet Tahoe
General	Police	511	895	2013	Ford Explorer
General	Police	511	896	2011	Ford Crown Vic
General	Police	511	8635	2015	Chevrolet Tahoe
General	Police	511	879	2008	Dodge Durango
General	Fire	530	810	2013	Chevrolet Tahoe
General	Fire	530	utility81	2013	Chevrolet Truck 2500

ENTERPRISE FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Sewer	740	52	2012	Freightliner Vacall Jet Truck

FY 2023-24 & FY 2024-25 Potential Replacements

GENERAL FUND

Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Streets & Right-of-Way	560	610	2007	Hudson Trailer
General	Streets & Right-of-Way	560	938	2012	Hustler Mower
General	Streets & Right-of-Way	560	618	2014	Freightliner Sweeper
General	Building & Grounds	640	919	1985	Hardee Trailer
General	Parks & Recreation	620	927	2007	John Deere Reel Mower
General	Parks & Recreation	620	937	2009	John Deere Reel Mower
General	Fire Dept	530	813	2005	HME pumper
General	Fire Dept	530	8201	2014	Chevrolet Tahoe

ENTERPRISE FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Sewer Extensions	740	508	2006	Harben Jet Trailer
Enterprise	Sewer Extensions	740	510	2007	Haulmark Camera Trailer

Complete Fleet List					
GENERAL FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
General	Police - Patrol	511	888	2007	Allmand Light Tower Trailer
General	Police - Patrol	511	893	2011	Ford Crown Victoria
General	Police - Patrol	511	8603	2013	Chevrolet Caprice
General	Police - Patrol	511	8604	2014	Ford Van
General	Police - Patrol	511	8614	2014	Chevrolet Caprice
General	Police - Patrol	511	8626	2014	Chevrolet Caprice
General	Police - Patrol	511	8636	2014	Chevrolet Caprice
General	Police - Patrol	511	8645	2014	Chevrolet Caprice
General	Police - Patrol	511	8646	2014	Chevrolet Caprice
General	Police - Patrol	511	8655	2014	Chevrolet Caprice
General	Police - Patrol	511	8666	2014	Chevrolet Caprice
General	Police - Patrol	511	8605	2015	Chevrolet Tahoe
General	Police - Patrol	511	8615	2015	Chevrolet Tahoe
General	Police - Patrol	511	8625	2015	Chevrolet Tahoe
General	Police - Patrol	511	8635	2015	Chevrolet Tahoe
General	Police - Patrol	511	8606	2016	Chevrolet Tahoe
General	Police - Patrol	511	8616	2016	Chevrolet Tahoe
General	Police - Patrol	511	8607	2017	Ford Explorer
General	Police - Patrol	511	8617	2017	Ford Explorer
General	Police - Patrol	511	8627	2017	Ford Explorer
General	Police - Patrol	511	8637	2017	Ford Explorer
General	Police - Patrol	511	8657	2017	Ford Taurus
General	Police - Patrol	511	8667	2017	Ford Taurus
General	Police - Patrol	511	8668	2017	Ford Taurus
General	Police - Patrol	511	8608	2018	Ford Taurus
General	Police - Patrol	511	8618	2018	Ford Explorer
General	Police - Patrol	511	8669	2018	Ford Taurus
General	Police - Patrol	511	8609	2019	Ford Taurus
General	Police - Patrol	511	8619	2019	Ford Taurus
General	Police - Patrol	511	8509	2020	Ford Explorer
General	Police Patrol	511	8900	2020	Ford Explorer
General	Police Patrol	511	8610	2021	Ford Explorer

General	Police Patrol	511	8611	2021	Ford Explorer
General	Police Patrol	511	8501	2021	Chevrolet Tahoe
General	Police Patrol	511	8612	2021	Ford Explorer
General	Police Patrol	511	8623	2021	Dodge Durango
General	Police - Investigations	515	8906	2000	Ford Van
General	Police - Investigations	515	8903	2014	Chevrolet Tahoe
General	Police - Investigations	515	8925	2014	Chevrolet Caprice
General	Police - Investigations	515	8905	2015	Chevrolet Tahoe
General	Police - Investigations	515	8915	2015	Chevrolet Tahoe
General	Police - Investigations	515	8907	2018	Toyota Camry
General	Police - Investigations	515	8908	2018	Toyota Camry
General	Police Investigation	515	8910	2021	Dodge Durango
General	Police Investigation	515	8920	2021	Dodge Durango
General	Fire	530	811	1998	KME Engine
General	Fire	530	837	1998	Pace Utility Trailer
General	Fire	530	818	2002	Ford F-450 Brush
General	Fire	530	813	2005	HME Engine
General	Fire	530	81	2006	Pierce Ladder Truck
General	Fire	530	812	2006	Pierce Engine
General	Fire	530	830	2007	Covenant Enclosed Trailer
General	Fire	530	831	2008	Chevrolet 1500 Pickup
General	Fire	530	833	2009	Chevrolet Traverse
General	Fire	530	816	2011	Kenworth Tanker
General	Fire	530	834	2011	Transport Training Trailer
General	Fire	530	829	2012	Chevrolet Suburban
General	Fire	530	810	2013	Chevrolet Tahoe
General	Fire	530	835	2013	Chevrolet 2500 Pickup
General	Fire	530	8201	2014	Chevrolet Tahoe
General	Fire	530	836	2014	D&E Utility Trailer
General	Fire	530	945	2015	Hustler Z Mower
General	Fire	530	819	2016	Pierce Rescue Truck
General	Fire	530	8202	2019	Chevrolet 1500 Pickup
General	Fire	530	8203	2019	Chevrolet Tahoe
General	Fire	530	822	2019	Pierce Fire truck
General	Fire	530	8204	2020	Chevrolet 1500 Pickup
General	Planning	540	833	2009	Chevrolet Traverse
General	Planning	540	15	2017	Dodge Journey
General	Inspections	545	17	2014	Toyota Tacoma
General	Inspections	545	18	2014	Toyota Tacoma
General	Inspections	545	19	2018	Toyota Tacoma
General	Streets & Right-of-Way	560	615	1998	Hudson Trailer
General	Streets & Right-of-Way	560	626	2004	Husqvarna Targetpac 4
General	Streets & Right-of-Way	560	511	2007	Kubota RTV 1100
General	Streets & Right-of-Way	560	610	2007	Hudson Trailer
General	Streets & Right-of-Way	560	611	2007	Caterpillar CB334E
General	Streets & Right-of-Way	560	66	2009	Chevrolet 2500 Pickup
General	Streets & Right-of-Way	560	521	2010	John Deere Boom Mower
General	Streets & Right-of-Way	560	613	2010	International Dump Truck
General	Streets & Right-of-Way	560	614	2010	International Dump Truck

General	Streets & Right-of-Way	560	616	2012	Case 580 Backhoe
General	Streets & Right-of-Way	560	617	2012	Marathon Tar Trailer
General	Streets & Right-of-Way	560	618	2014	Freightliner Street Sweeper
General	Streets & Right-of-Way	560	620	2014	Carry OnTrailer
General	Streets & Right-of-Way	560	619	2015	Ford F-450 Flatbed
General	Streets & Right-of-Way	560	621	2016	KMT Asphalt Trailer
General	Streets & Right-of-Way	560	622	2016	Case Backhoe
General	Streets & Right-of-Way	560	623	2017	Dultmeir Salt Sprayer
General	Streets & Right-of-Way	560	624	2017	Dultmeir Salt Sprayer
General	Streets & Right-of-Way	560	625	2017	Sealmaster TR125D
General	Streets & Right-of-Way	560	627	2018	Towmaster Trailer
General	Streets & Right-of-Way	560	602	2019	Ventrac 4500Y
General	Streets & Right-of-Way	560	603	2019	John Deere 5065E
General	Streets & Right-of-Way	560	628	2019	Hustler Super Z 60
General	Streets & Right-of-Way	560	629	2019	Hustler Super Z 60
General	Streets & Right-of-Way	560	62	2020	Chevrolet 1500 Pickup
General	Streets & Right-of-Way	560	63	2020	Chevrolet 1500 Pickup
General	Streets & Right-of-Way	560	715	2000	Wacker RollerPacker
General	Streets & Right-of-Way	560	67	2009	Chevrolet 1500 Pickup
General	Streets & Right-of-Way	560	712	2010	Sullair Air Compressor
General	Streets & Right-of-Way	560	935	2011	Texas Tandem Trailer
General	Streets & Right-of-Way	560	941	2013	Hustler Z Mower
General	Streets & Right-of-Way	560	943	2013	Texas Trailer
General	Streets & Right-of-Way	560	68	2016	Chevrolet 1500 Pickup
General	Streets & Right-of-Way	560	947	2017	John Deere Tractor
General	Streets & Right-of-Way	560	989	2018	Chevrolet 2500 Pickup
General	Streets & Right-of-Way	560	990	2018	Chevrolet 2500 Pickup
General	Streets & Right-of-Way	560	992	2018	Kaufman Dump Trailer
General	Streets & Right-of-Way	560	630	2020	Hustler Mower
General	Streets & Right-of-Way	560	600	2021	Kaufman Trailer
General	Streets & Right-of-Way	560	604	2021	Polaris Ranger
General	Streets & Right-of-Way	560	608	2021	Mower Max
General	Streets & Right-of-Way	560	609	2021	Freightliner M2 106
General	Public Works Administration	565	13	2008	Ford F-250 Pickup
General	Public Works Administration	565	12	2019	Toyota Tacoma Pickup
General	Fleet Maintenance	580	7	2001	Ford F-150 Pickup
General	Fleet Maintenance	580	8101	2006	Chevrolet Tahoe
General	Fleet Maintenance	580	859	2006	Ford Explorer
General	Fleet Maintenance	580	30	2010	Yamaha YDRE3
General	Recreation & Parks	620	920	1988	Custom 7X10 Trailer
General	Recreation & Parks	620	913	2000	John Deere Field Groom
General	Recreation & Parks	620	922	2000	Beaver 7X15 Trailer
General	Recreation & Parks	620	927	2007	John Deere Reel Mower
General	Recreation & Parks	620	931	2008	John Deere Gator
General	Recreation & Parks	620	937	2009	John Deere Reel Mower
General	Recreation & Parks	620	936	2011	Texas Tandem Trailer
General	Recreation & Parks	620	942	2013	Hustler Super 104
General	Recreation & Parks	620	44	2015	Ford Elkhart Coach
General	Recreation & Parks	620	45	2016	Ford Elkhart Coach

General	Recreation & Parks	620	946	2016	John Deere Field Grommer
General	Recreation & Parks	620	46	2017	Ford Elkhart Coach
General	Recreation & Parks	620	47	2017	Dodge Journey
General	Recreation & Parks	620	48	2018	Dodge Journey
General	Recreation & Parks	620	38	2019	John Deere 3038E
General	Recreation & Parks	620	39	2019	John Deere 2930M
General	Recreation & Parks	620	49	2019	Southern Sales DT6-10-10
General	Recreation & Parks	620	95	2005	Ford F-150 Pickup
General	Recreation & Parks	620	986	2014	Ford F-150 Pickup
General	Recreation & Parks	620	987	2015	Chevrolet 2500 Pickup
General	Recreation & Parks	620	954	2017	Hustler Z Mower
General	Recreation & Parks	620	957	2018	Hustler Z Mower
General	Recreation & Parks	620	36	2021	Chevrolet Silverado
General	Recreation & Parks	620	37	2021	Chevrolet Silverado
General	Recreation & Parks	620	918	2021	Hustler Mower
General	Buildings & Grounds	640	919	1985	Hardee 6X10 Trailer
General	Buildings & Grounds	640	903	1997	Morbark Chipper
General	Buildings & Grounds	640	42	2000	Ford Van
General	Buildings & Grounds	640	908	2000	H&H Water Trailer
General	Buildings & Grounds	640	916	2000	H&H Water Trailer
General	Buildings & Grounds	640	984	2004	Freightliner Bucket Truck
General	Buildings & Grounds	640	915	2005	TY Crop Delivery Trailer
General	Buildings & Grounds	640	924	2006	Hyster Forklift
General	Buildings & Grounds	640	929	2008	Skyjack Scissor Lift
General	Buildings & Grounds	640	939	2008	John Deere Gator 6X4
General	Buildings & Grounds	640	43	2009	Ford Van
General	Buildings & Grounds	640	932	2009	Kubota M59 Tractor
General	Buildings & Grounds	640	982	2010	Ford Transit Van
General	Buildings & Grounds	640	983	2013	Chevrolet 2500 Pickup
General	Buildings & Grounds	640	985	2014	Ford F-150 Pickup
General	Buildings & Grounds	640	988	2018	Chevrolet 2500 Pickup
General	Buildings & Grounds	640	991	2018	Kaufman Dump Truck
General	Buildings & Grounds	640	98	2020	Toyota Tacoma

ENTERPRISE FUND					
Fund	Department Name	Department Code	TOSP Equipment/ Vehicle Number	Equipment/ Vehicle Model Year	Description
Enterprise	Water Extensions	730	70	2001	Ford Ranger Pickup
Enterprise	Water Extensions	730	700	2006	Caterpillar 420E Backhoe
Enterprise	Water Extensions	730	705	2009	Hurco Valve Machine
Enterprise	Water Extensions	730	72	2011	Ford Ranger Pickup
Enterprise	Water Extensions	730	713	2012	Chevrolet 1500 Pickup
Enterprise	Water Extensions	730	714	2012	Chevrolet Colorado Pickup
Enterprise	Water Extensions	730	706	2014	Caterpillar 259D Loader
Enterprise	Water Extensions	730	528	2017	Wacker RollerPacker
Enterprise	Water Extensions	730		2017	Kut Kwick Slope Mower
Enterprise	Water Extensions	730	718	2019	Toyota Tacoma Pickup
Enterprise	Water Extensions	730	719	2019	Kaufman FDDT-7K-22D
Enterprise	Water Extensions	730	720	2019	Caterpillar 305.5E
Enterprise	Water Extensions	730	74	2019	Ford F-450 Pickup
Enterprise	Water Extensions	730	73	2019	Ford F-450 Pickup
Enterprise	Water Extensions	730	702	2020	Atlas Air Compressor
Enterprise	Water Extensions	730	721	2020	Hudson Trailer
Enterprise	Water Extensions	730	701	2021	Vac-Tron
Enterprise	Water Extensions	730	75	2021	Freightliner M2 106
Enterprise	Sewer Extensions	740	525	1980	Onan Generator
Enterprise	Sewer Extensions	740	524	1980	Onan Generator
Enterprise	Sewer Extensions	740	508	2006	Harben Jet Trailer
Enterprise	Sewer Extensions	740	510	2007	Haulmark Camera Trailer
Enterprise	Sewer Extensions	740	516	2008	Wacker Generator
Enterprise	Sewer Extensions	740	517	2008	Wacker Generator
Enterprise	Sewer Extensions	740	518	2008	Pioneer Sewer Pump
Enterprise	Sewer Extensions	740	52	2012	Freightliner Vacall Jet
Enterprise	Sewer Extensions	740	522	2013	Caterpillar 420F Backhoe
Enterprise	Sewer Extensions	740	55	2014	Ford F-450 Pickup
Enterprise	Sewer Extensions	740	526	2015	Hustler Z Mower
Enterprise	Sewer Extensions	740	527	2016	Byer Shoring Trailer
Enterprise	Sewer Extensions	740	53	2016	Chevrolet 1500 Pickup
Enterprise	Sewer Extensions	740	57	2016	Ford F-450 Pickup
Enterprise	Sewer Extensions	740	5528	2017	Wacker Trench Roll
Enterprise	Sewer Extensions	740	50	2020	Chevrolet 1500 Pickup
Enterprise	Sewer Extensions	740	54	2020	Western Star 4700SF
Enterprise	Sewer Extensions	740	509	2020	Kaufman Trailer
Enterprise	Sewer Extensions	740	58	2020	Chevrolet 5500
Enterprise	Sewer Extensions	740	56	2021	Freightliner M2 106

BUDGET GLOSSARY

Ad Valorem Taxes – Revenue accounts showing taxes paid on real property, personal property to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Appropriation – A legal authorization granted by the Town Council to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinance.

Assessed Valuation – A value established for real and personal property for use as a basis for levying property taxes.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the Town Council, the budget ordinance becomes the legal bases for expenditures in the budget year.

Budget Amendment – A legal procedure utilized by the Town staff and Town Council to revise a budget appropriation.

Budget Calendar – The schedule of key dates which the Town's departments follow in the preparation, adoption and administration of the budget.

Budget Document – The official written statement prepared by the Town staff reflecting the decisions made by the Town Council in their budget deliberations.

Budget Message – A general discussion of the budget that provides the citizens and the public with a summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.

Budget Ordinance – The official enactment by the Town Council to establish legal authority for Town officials to obligate and expend resources.

Capital Outlay – Vehicles, equipment, improvements, and furniture purchased by the Town which individually amount to an expenditure of \$10,000 or more, and which have an expected life of greater than one year.

Capital Project Fund – A fund used to account for the acquisition and construction of major capital facilities and infrastructure.

Department – An organizational unit responsible for carrying out a major governmental function.

Employee Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for social security, and the various pension, and medical insurance plans.

Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. The enterprise fund for the Town is the water and sewer fund.

Expenditure – A term used to refer to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Fiscal Year – A twelve-month time period designating the beginning and ending period for recording financial transactions. The Town's fiscal year begins July 1st and ends June 30th.

Function – A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

Fund – An accounting entity that has a set of self balancing accounts and that records all financial transactions for specific activities or government functions.

Fund Balance – Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statute declares that a portion of fund balance is not available for appropriation.

General Fund – The largest fund within the Town, the general fund is the general operating fund and is used to account for all financial resources except those required to be accounted for in another fund.

Grants – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Installment Financing – A legally binding installment contract that conveys the right to property, equipment and construction, for a stated period of time that allows the Town to spread the cost over several budget years.

Levy – To impose taxes, special assessments, or service charges for the support of Town activities.

Local Government Budget and Fiscal Control Act – This act governs all financial activities of local governments within the State of North Carolina.

Local Government Commission – An agency in the NC State Treasurer's Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management.

Modified Accrual Accounting –The basis of budgeting and accounting where revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

MSD – Abbreviation for Municipal Service District which is a financing mechanism used to provide revenue for a variety of services that enhance existing city services.

Operating Expenditures - The cost for materials, services and equipment required for a daily operations of a department or function.

Performance Measures – Descriptions of a program's effectiveness or efficiency and how a government's services fill the needs of its citizens.

Program – An organized set of related work activities which are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.

Reserve – The apportion of fund balance earmarked to indicate that it is not available for expenditures or that it is legally segregated for a specific future use.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund.

Revaluation – Assignment of value to properties, buildings, vehicles and equipment by the Moore County Tax Assessor's Office; under State law, all property must be revalued no less frequently than once every eight years. Moore County has begun to revalue on a four year basis.

Revenue – Income received from various sources used to finance government services.

Special Revenue Fund – A special revenue fund is used to account for resources that are subject to legal spending restrictions. They are created when a resolution, statute or ordinance requires that special revenue sources are used to finance a particular activity such as certain grant funding.

Transfers – Amounts transferred from one fund – to another intended for a specific purpose.

Town of

Chartered 1887

Southern Pines